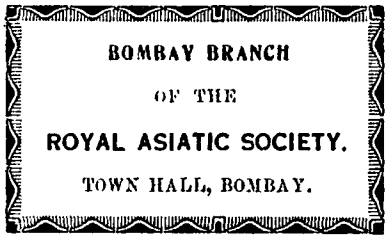
Final Budget Estimates
of
Expenditure on Defence
Services
1935-36 & 1937-38

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FINAL

# BUDGET ESTIMATES

OF

# EXPENDITURE ON DEFENCE SERVICES

## (ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

# 1935-36

AND OF

# CONNECTED RECEIPTS

NEW DELHI: PRINTED BY THE MANAGER
GOVERNMENT OF INDIA PRESS: 1935

1935

**FINAL**

# BUDGET ESTIMATES

OF

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# )ITURE ON DEFENCE SERVICES

## ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

## 1935-36

AND OF

## CONNECTED RECEIPTS

26/21/1

B. M. STAIG,

*Financial Adviser, Military Finance.*

G. R. F. TOTTENHAM,

*Secretary to the Government of India,*
*Army Department.*

NEW DELHI;
*11th April 1935.*

## GENERAL SUMMARY OF ESTIMATES

| Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48 —NAVAL DEFENCE SERVICES—EFFECTIVE | 40,40,50,130 | 4,85,29,956 | 35,55,20,274 | 41,45,52,000 | 4,77,00,000 | 36,68,52,000 | 40,55,32,000 | 4,74,61,000 | 35,80,71,000 | 41,77,51,000 | 4,47,09,000 | 37,30,42,000 |
| 49 —NAVAL DEFENCE SERVICES—NON-EFFECTIVE | 8,64,87,978 | 47,32,073 | 8,17,55,905 | 8,62,70,000 | 43,47,000 | 8,19,23,000 | 8,67,28,000 | 48,71,000 | 8,18,57,000 | 8,69,88,000 | 45,68,000 | 8,24,20,000 |
| 50. TRANSFERS TO FROM DEFENCE RESERVE FUND. | 69,70,821 | .. | 69,70,821 | —49,75,000 | ... | —49,75,000 | 34,98,000 | .. | 34,98,000 | —56,62,000 | .. | —56,62,000 |
| TOTAL | [illegible] | 5,32,61,929 | 44,42,47,000 | 49,58,47,000 | 5,20,47,000 | 44,38,00,000 | 49,57,58,000 | 5,23,32,000 | 44,34,26,000 | 49,90,77,000 | 4,92,77,000 | 44,98,00,000 |

## GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The major and main heads of expenditure and receipts under Defence Services are :—

*Major Head* $\frac{48}{XXXVI}$—Defence Services—Effective (sub-divided into eleven account heads) :—

*Head 1/I.*—Fighting Services.

*Head 2/II.*—Administrative Services.

*Head 3/III.*—Manufacturing Establishments (including stores).

*Head 4/IV.*—Army Headquarters, Staff of Commands, etc.

*Head 5/V.*—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.).

*Head 6/VI.*—Special Services.

*Head 7/VII.*—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

*Head 8/VIII.*—Military Engineer Services (including stores).

*Head 9/IX.*—Auxiliary and Territorial Forces.

*Head 10/X.*—Royal Air Force (including stores).

*Head 11/XI.*—Royal Indian Navy (including stores).

*Major Head* $\frac{49}{XXXVII.}$—Defence Services—Non-effective (sub-divided into three account heads)

*Head 1/I.*—Army.
*Head 2/II.*—Royal Air Force.
*Head 3/III.*—Royal Indian Navy.

*Major Head. 50*—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Army Department of the Government of India (in which is included the Navy Department), controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

4. The term " Pay " used in this budget includes all allowances except when they are shown separately *e.g.*, kit and clothing allowances.

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1935-36 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13⅓). | Total. |
|---|---|---|---|
| EXPENDITURE— | Rs. | Rs. | Rs. |
| 48.—DEFENCE SERVICES—EFFECTIVE— | | | |
| 1.—Fighting Services | 14,12,34,000 | 3,05,80,000 | 17,18,14,000 |
| 2.—Administrative Services | 6,56,48,000 | 42,39,000 | 6,98,87,000 |
| 3.—Manufacturing establishments (Including Stores) | 2,27,30,000 | 19,77,000 | 2,47,07,000 |
| 4.—Army Headquarters, Staff of Commands, etc. | 1,91,22,000 | 10,71,000 | 2,01,93,000 |
| 5.—Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.) | 3,12,54,000 | 44,06,000 | 3,56,60,000 |
| 6.—Special Services | .. | .. | .. |
| 7.—Transportation, Conservancy, hot weather Establishments and Miscellaneous | 1,89,62,000 | 80,52,000 | 2,70,14,000 |
| 8.—Military Engineer Services (Including Stores) | 3,57,18,000 | 4,62,000 | 3,61,80,000 |
| 9.—Auxiliary and Territorial Forces | 66,12,000 | .. | 66,12,000 |
| 10.—Royal Air Force (Including Stores) | 1,01,52,000 | 94,39,000 | 1,95,91,000 |
| 11.—Royal Indian Navy (Including Stores) | 41,60,000 | 19,33,000 | 60,93,000 |
| Total | 35,55,92,000 | 6,21,59,000 | 41,77,51,00 |
| 49.—DEFENCE SERVICES—NON-EFFECTIVE— | | | |
| 1. Army | 3,64,68,000 | 4,91,16,000 | 8,[illegible]84,0( |
| 2. Royal Air Force | 9,000 | [illegible]37,000 | 5,46,0( |
| 3. Royal Indian Navy | 1,50,000 | 7,08,000 | 8,58,0 |
| Total | 3,66,27,000 | 5,03,61,000 | 8,69,88,0 |
| 50.—TRANSFERS TO OR FROM DEFENCE RESERVE FUND | —56,62,000 | .. | —56,62,000 |
| TOTAL EXPENDITURE | 38,65,57,000 | 11,25,20,000 | 49,90,77,000 |

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR 1935-36 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13⅓). | Total. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| RECEIPTS— | | | |
| XXXVI.—DEFENCE SERVICES—EFFECTIVE— | | | |
| I.—Fighting Services . . | 5,40,000 | 2,05,08,000 | 2,10,48,000 |
| II.—Administrative Services . | 13,01,000 | 56,000 | 13,57,000 |
| III.—Manufacturing Establishments (Including Stores) . . | 66,84,000 | .. | 66,84,000 |
| IV.—Army Headquarters, Staff of Commands, etc. . . . | 50,000 | 2,000 | 52,000 |
| V.—Purchase and Sale of Stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, M. F. S., R. A. F. and R. I. N.) . . | 1,08,35,000 | 4,65,000 | 1,13,00,000 |
| VI.—Special Services . . . | .. | 1,000 | 1,000 |
| VII.—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous . . | 7,36,000 | 96,000 | 8,32,000 |
| VIII.—Military Engineer Services (Including Stores) . . | 28,61,000 | 1,000 | 28,62,000 |
| IX.—Auxiliary and Territorial Forces . . . . . | 30,000 | .. | 30,000 |
| X.—Royal Air Force (Including Stores) . . . . | 1,73,000 | 18,000 | 1,91,000 |
| XI.—Royal Indian Navy (Including Stores) . . . . | 3,46,000 | 6,000 | 3,52,000 |
| Total . . | 2,35,56,000 | 2,11,53,000 | 4,47,09,000 |
| XXXVII.—DEFENCE SERVICES—NON-EFFECTIVE— | | | |
| I. Army . . . . . | 6,28,000 | 39,32,000 | 45,60,000 |
| II. Royal Air Force . . . | .. | .. | .. |
| III. Royal Indian Navy . . | 2,000 | 6,000 | 8,000 |
| Total . . | 6,30,000 | 39,38,000 | 45,68,000 |
| Total Receipts . | 2,41,86,000 | 2,50,91,000 | 4,92,77,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA

### HEAD

| | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter-master General. | Master General of Ordnance. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48.—DEFENCE SERVICES—EFFECTIVE | | | | | |
| HEAD 1.—FIGHTING SERVICES— | | | | | |
| A.—FORCES IN INDIA PROPER AND BURMA | .. | .. | 14,38,38,000 | .. | .. |
| B.—MISCELLANEOUS | .. | .. | —30,31,000 | .. | .. |
| C.—INDIAN INFANTRY SERVING AT HONGKONG | .. | .. | 4,27,000 | .. | .. |
| TOTAL | .. | .. | 14,12,34,000 | .. | .. |
| HEAD 2.—ADMINISTRATIVE SERVICES— | | | | | |
| A.—MILITARY TRAINING | .. | 30,75,000 | .. | .. | .. |
| B.—EDUCATION | .. | 37,79,000 | .. | .. | .. |
| C.—INDIAN ARMY SERVICE CORPS | .. | .. | .. | 1,83,92,000 | .. |
| D.—REMOUNT DEPOTS AND BREEDING OPERATIONS | .. | .. | .. | 21,20,000 | .. |
| E.—INDIAN ARMY VETERINARY CORPS | .. | .. | .. | 9,59,000 | .. |
| F.—INDIAN ARMY ORDNANCE CORPS | .. | .. | .. | .. | 71,61,000 |
| G.—MEDICAL COLLEGES AND SCHOOLS | .. | .. | .. | .. | .. |
| H.—CENTRAL DISPOSALS ORGANISATION | .. | .. | .. | .. | .. |
| I.—MEDICAL SERVICES | 12,000 | .. | 1,47,39,000 | .. | .. |
| J.—MILITARY ACCOUNTS OFFICES | .. | .. | .. | .. | .. |
| K.—ECCLESIASTICAL ESTABLISHMENTS | 4,31,000 | .. | .. | .. | .. |
| L.—CANTONMENTS | 16,01,000 | .. | .. | .. | .. |
| M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA | .. | .. | .. | .. | 18,13,000 |
| N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA | .. | .. | .. | .. | .. |
| O.—MISCELLANEOUS SERVICES UNDER THE C. G. S. | .. | 5,41,000 | 10,51,000 | .. | .. |
| P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA | .. | .. | .. | 1,92,000 | .. |
| Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS | .. | .. | .. | .. | .. |
| TOTAL | 20,44,000 | 73,95,000 | 1,67,90,000 | 2,16,63,000 | 84,74,000 |
| HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)— | | | | | |
| A.—MEDICAL STORE DEPOTS AND WORK-SHOPS | .. | .. | .. | .. | .. |
| B.—INDIAN ARMY SERVICE CORPS | .. | .. | .. | 1,86,000 | .. |
| C.—ORDNANCE AND CLOTHING FACTORIES | .. | .. | .. | .. | 1,30,76,000 |
| D.—GRASS FARMS | .. | .. | .. | 42,48,000 | .. |
| E.—DAIRY FARMS | .. | .. | .. | 26,76,000 | .. |
| TOTAL | .. | .. | .. | 71,10,000 | 1,30,76,000 |
| HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.— | | | | | |
| A.—ARMY HEADQUARTERS | .. | 15,87,000 | 12,80,000 | 10,80,000 | 15,54,000 |
| B.—STAFF OF COMMANDS | .. | 33,21,000 | .. | .. | .. |
| C.—STAFF OF DISTRICTS AND BRIGADES | .. | 82,13,000 | .. | .. | .. |
| TOTAL | .. | 1,30,99,000 | 12,80,000 | 10,80,000 | 15,54,000 |
| HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)— | | | | | |
| A.—I. A. S. C. | .. | .. | .. | 2,28,93,000 | .. |
| B.—ANIMALS (REMOUNTS) | .. | .. | .. | 20,56,000 | .. |
| C.—I. A. O. C. | .. | .. | .. | .. | 62,82,000 |
| D.—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH | .. | .. | .. | .. | 2,8,000 |
| TOTAL | .. | .. | .. | 2,49,49,000 | 63,05,000 |
| CARRIED OVER | 20,44,000 | 2,04,64,000 | 15,83,04,000 | 5,48,11,000 | 2,91,09,00 |

FOR THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General. | Director of Regulations and Forms. | Air Officer Commanding, Royal Air Force. | Unallocated. | Total. |
|---|---|---|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| .. | .. | .. | .. | .. | .. | .. | .. | 14,38,38,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | —30,31,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 4,27,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 14,12,34,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 30,75,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 37,79,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,83,92,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 21,20,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 9,59,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 71,61,000 |
| 2,46,000 | .. | .. | .. | .. | .. | .. | .. | 2,46,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,47,51,000 |
| .. | .. | .. | .. | 97,65,000 | .. | .. | .. | 97,65,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 4,31,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 16,01,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 13,13,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 10,51,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 5,41,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,92,000 |
| .. | .. | .. | .. | .. | .. | .. | 2,71,000 | 2,71,000 |
| 2,46,000 | .. | .. | .. | 97,65,000 | .. | .. | 2,71,000 | 6,56,48,000 |
| 25,44,000 | .. | .. | .. | .. | .. | .. | .. | 25,44,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,86,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,30,76,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 42,48,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 26,76,000 |
| 25,44,000 | .. | .. | .. | .. | .. | .. | .. | 2,27,80,000 |
| .. | 4,31,000 | 94,000 | 2,70,000 | .. | 13,85,000 | .. | .. | 75,88,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 33,21,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 82,13,000 |
| .. | 4,31,000 | 94,000 | 2,70,000 | .. | 13,35,000 | .. | .. | 1,91,22,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 2,28,93,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 20,56,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 62,82,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 23,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 3,12,54,000 |
| 27,90,000 | 4,31,000 | 94,000 | 2,70,000 | 97,65,000 | 13,35,000 | .. | 2,71,000 | 27,99,88,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA FOR

| | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter-master General. | Master General of Ordnance. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48.—DEFENCE SERVICES—EFFECTIVE—*contd.* | | | | | |
| BROUGHT FORWARD. | 20,44,000 | 2,04,64,000 | 15,88,04,000 | 5,48,11,000 | 2,04,09,000 |
| HEAD 6.—SPECIAL SERVICES— | | | | | |
| A.—TIBET FRONTIER | | | | | |
| TOTAL | | | | | |
| HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS— | | | | | |
| A.—TRANSPORTATION | 1,24,900 | .. | .. | 1,55,36,100 | .. |
| B.—HIRED TRANSPORT, ETC. | .. | .. | .. | 9,26,000 | .. |
| C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS | .. | .. | .. | 21,52,000 | .. |
| D.—MISCELLANEOUS | .. | .. | .. | .. | .. |
| TOTAL | 1,24,900 | .. | .. | 1,86,14,100 | .. |
| HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES) | | | .. | 3,57,18,000 | .. |
| HEAD 9.—AUXILIARY AND TERRITORIAL FORCES | .. | .. | 66,12,000 | .. | .. |
| HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES) | .. | ... | .. | .. | .. |
| HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES) | 41,60,000 | .. | .. | .. | .. |
| 49.—DEFENCE SERVICES—NON-EFFECTIVE— | | | | | |
| HEAD 1.—ARMY | .. | .. | 3,64,68,000 | .. | .. |
| HEAD 2.—ROYAL AIR FORCE | .. | .. | .. | .. | .. |
| HEAD 3.—ROYAL INDIAN NAVY | 1,50,000 | | .. | | .. |
| TOTAL | 1,50,000 | .. | 3,64,68,000 | ... | .. |
| GRAND TOTAL | 64,78,900 | 2,04,64,000 | 20,13,84,000 | 10,91,43,100 | 2,04,09,000 |

All Defence Services expenditure is controlled by the Government of India in the Army, Navy and Finan Departments and generally no new expenditure whether initial or recurring, is incurred except with the sanction or the sanction of the Secretary of State for India, where necessary under the general control of Gover ment and as a working arrangement the sanctioned Budget is distributed amongst the controlling authoriti

THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—*concld.*

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General. | Director of Regulations and Forms. | Air Officer Commanding, Royal Air Force. | Unallocated. | Total. |
|---|---|---|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 27,90,000 | 4,31,000 | 94,000 | 2,70,000 | 97,65,000 | 13,35,000 | .. | 2,71,000 | 27,99,88,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | .. | .. | .. | .. | .. | .. .. | | 1,56,61,000 |
| | .. | .. | .. | .. | .. | .. | .. | 9,26,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 21,52,000 |
| .. | .. | .. | .. | .. | .. | .. | 2,23,000 | 2,23,000 |
| .. | .. | .. | .. | .. | .. | .. | 2,23,000 | 1,89,62,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 3,57,18,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 66,12,000 |
| .. | .. | .. | .. | .. | .. | 1,01,52,000 | .. | 1,01,52,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 41,60,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 3,64,68,000 |
| .. | .. | .. | .. | .. | .. | 9,000 | .. | 9,000 |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,50,000 |
| .. | .. | .. | .. | .. | .. | 9,000 | .. | 3,66,27,000 |
| 27,90,000 | 4,31,000 | 94,000 | 2,70,000 | 97,65,000 | 13,35,000 | 1,01,61,000 | 4,94,000 | 39,22,19,000 |

[a]t Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these [o]fficers being again allocated by them to the various local administrative areas for effective primary control. The [o]bject is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget [g]rants under the different heads and of securing to the Government of India prompt knowledge of likely excesses [o]r saving in the sanctioned Budget.

# STRENGTHS OF PERSONNEL AND ANIMALS.

## STATEMENT I.—STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1934 and 1st April 1935, whose cost is chargeable wholly or partly to Indian Revenues.

| | 1935. | | | | | | | 1934. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| **ARMY.** | | | | | | | | | | | | | | |
| **I.—FIGHTING UNITS—INDIA PROPER AND BURMA.** | | | | | | | | | | | | | | |
| (1) Cavalry | 429 | 2,830 | 399 | 10,430 | .. | 5,202 | 2,940 | 429 | 2,835 | 399 | 10,425 | .. | 5,202 | 2,940 |
| (2) Artillery | 550 | 8,973 | 194 | 10,757 | .. | 3,980 | 2,325 | 553 | 9,269 | 202 | 10,824 | .. | 4,115 | 2,325 |
| (3) Engineers—Sappers and Miners | 150 | 1,63 | 211 | 9,476 | 114 | 611 | 2,350 | 153 | 180 | 208 | 9,543 | .. | 763 | 2,350 |
| (4) Pioneers | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2 | 103 | .. | 6 | .. |
| (5) Infantry | 2,623 | 38,931 | 2,295 | 87,387 | 2 | 8,184 | 24,120 | 2,624 | 38,932 | 2,296 | 87,406 | .. | 8,169 | 24,120 |
| (6) Signal Service | 144 | 1,938 | 68 | 3,559 | 59 | 763 | 625 | 144 | 1,986 | 93 | 3,493 | .. | 816 | 625 |
| (7) Tank corps | 96 | 1,127 | .. | .. | .. | 256 | .. | 96 | 1,138 | .. | .. | .. | 256 | .. |
| (8) Indian Supplementary Reserve | .. | .. | .. | .. | .. | .. | 255 | .. | .. | .. | .. | .. | .. | 246 |
| (9) Railway Nucleus Reserve | 1 | 1 | .. | .. | 2 | 3 | 650 | 1 | .. | .. | .. | .. | 3 | 654 |
| TOTAL FIGHTING UNITS | 3,993 | 53,963 | 3,167 | 1,21,609 | 177 | 18,999 | 33,265 | 3,999 | 54,340 | 3,175 | 1,21,794 | .. | 19,329 | 33,260 |
| **II.—STAFF (inclusive of personnel of administrative Services)—** | | | | | | | | | | | | | | |
| (1) Army Headquarters | 146 | 47 | 14 | .. | 718 | 366 | .. | 142 | 52 | 13 | .. | 698 | 365 | .. |
| (2) Command Headquarters | 109 | 95 | 4 | 34 | 175 | 1 | .. | 119 | 95 | 4 | 38 | 195 | 1 | .. |
| (3) Districts and Brigades | 300 | 258 | .. | 94 | 435 | 24 | .. | 288 | 256 | .. | 94 | 438 | 19 | .. |
| (4) Embarkation Staff | 10 | 23 | 1 | 2 | 54 | 46 | .. | 9 | 21 | 1 | 2 | 50 | 44 | .. |
| (5) Railway Transport Staff | 1 | 18 | .. | .. | 2 | .. | .. | 1 | 18 | .. | .. | 2 | .. | .. |
| (6) Miscellaneous | 7 | 42 | 2 | 7 | 1 | 71 | .. | 7 | 42 | 2 | 7 | 1 | 71 | .. |
| TOTAL STAFF | 573 | 483 | 21 | 137 | 1,385 | 508 | .. | 566 | 484 | 20 | 136 | 1,384 | 500 | .. |
| **III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)** | 105 | 133 | 11 | 86 | 69 | 484 | .. | 106 | 138 | 11 | 87 | 64 | 490 | .. |
| **IV.—EDUCATIONAL ESTABLISHMENTS** | 61 | 164 | 49 | 87 | 484 | 231 | .. | 61 | 164 | 50 | 64 | 446 | 276 | ... |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| V.—INDIAN ARMY SERVICE CORPS . . . | 463 | 699 | 286 | 13,305 | 1,363 | 5,882 | 4,811 | 462 | 756 | 278 | 13,141 | 1,382 | 5,709 | 4,611 |
| *Deduct*—Numbers taken against Item II. | *59* | *10* | *1* | ... | *32* | *32* | ... | *57* | *23* | *1* | *30* | *98* | 30 | ... |
| Balance . . . | 404 | 689 | 285 | 13,305 | 1,331 | 5,850 | 4,811 | 405 | 733 | 277 | 13,411 | 1,284 | 5,679 | 4,611 |
| VI.—INDIAN ARMY ORDNANCE CORPS . . | 144 | 590 | 6 | 1,022 | 876 | 225 | 85 | 144 | 595 | 6 | 1,023 | 880 | 225 | 85 |
| *Deduct*—Numbers taken against Item II. | *27* | *48* | ... | ... | *43* | ... | ... | *25* | *41* | ... | ... | *42* | ... | ... |
| Balance . . . | 117 | 542 | 6 | 1,022 | 833 | 225 | 85 | 119 | 554 | 6 | 1,033 | 838 | 225 | 85 |
| VII.—MEDICAL SERVICES . . . . | 920 | 813 | 623 | 4,265 | ... | 4,697 | 3,570 | 920 | 814 | 624 | 3,424 | ... | 4 708 | 5,300 |
| *Deduct*—Numbers taken against item II . | *59* | *12* | *1* | ... | ... | ... | ... | *59* | *12* | 1 | ... | ... | ... | ... |
| Balance . . . | 861 | 801 | 622 | 4,265 | ... | 4,697 | 3,570 | 861 | 803 | 623 | 3,424 | ... | 4 708 | 5,300 |
| VIII.—VETERINARY SERVICES . . . | 61 | 4 | 112 | 555 | 53 | 90 | 77 | 61 | 4 | 112 | 555 | 53 | 90 | 77 |
| *Deduct*—Numbers taken against item II . | *17* | ... | ... | ... | *7* | ... | ... | *17* | ... | ... | ... | *7* | .. | ... |
| Balance . . . | 44 | 4 | 112 | 555 | 46 | 90 | 77 | 44 | 4 | 112 | 555 | 46 | 90 | 77 |
| IX.—REMOUNT SERVICES . . . . | 31 | 15 | 9 | 145 | 277 | 2,621 | ... | 31 | 16 | 8 | 145 | 277 | 2,618 | ... |
| *Deduct*—Numbers shown against item II . | *5* | ... | ... | ... | *4* | ... | ... | *5* | ... | ... | ... | *4* | ... | ... |
| Balance . . . | 26 | 15 | 9 | 145 | 273 | 2,621 | ... | 36 | 16 | 8 | 145 | 273 | 2,618 | ... |
| X.—MISCELLANEOUS ESTABLISHMENTS (inclusive of Military Accounts Department). | 373 | 120 | 141 | 588 | 5,411 | 2,012 | 169 | 314 | 125 | 140 | 585 | 5,424 | 2,090 | 169 |
| XI.—AUXILIARY AND TERRITORIAL FORCES (Permanent Establishment). | 121 | 251 | 28 | 6 | ... | ... | ... | 120 | 244 | ... | ... | .. | .. | ... |
| XII.—ROYAL AIR FORCE . . . . | 265 | 1,894 | 5 | 220 | 532 | 767 | ... | 260 | 1,887 | 4 | 182 | 530 | 759 | ... |
| ROYAL INDIAN NAVY . . . | 98 | 42 | ... | 1,284 | 98 | 29 | ... | 97 | 31 | .. | 1,223 | 103 | 32 | .. |
| MILITARY ENGINEER SERVICES . . | 233 | 195 | ... | ... | 1,426 | 527 | ... | 220 | 318 | ... | .. | 1,305 | 527 | ... |
| TOTAL | 7,274 | 59,296 | 4,459 | 1,43,309 | 12,065 | 37,040 | 41,977 | 7,198 | 59,740 | 4,420 | 1,43,628 | 11,597 | 37,323 | 43,502 |

*Note* 1.—Departmental officers (*e.g.*, Commissaries, etc.) holding King's Commissions, Lady nurses and civilian gazetted officers of superior services are included in columns 2 and 9.

*Note* 2.—Matrons are included in columns 3 and 10.

*Note* 3.—Indian officers who have been granted honorary King's Commissions for services in the War etc., but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 4 and 11. Civilian gazetted officers of subordinate serivces are also included in columns 4 and 11.

*Note* 4.—" Followers " includes artificers and menials.

*Note* 5.—The numbers shown under 1933 differ in a few cases from thoes shown in the budget 1933-34 owing to certain discrepancies in the previous year which have now been rectified.

## OBSERVATIONS.

The total of the establishments of the Defence Services in India proper and Burma, exclusive of reservists, on 1st April 1935 is 2,63,443 against 2,62,912 on 1st April 1934 and 3,11,975 on 1st April 1922. The increase of 531 in 1935 as compared with 1934 is made up of an increase of 76 officers with King's Commission, 33 Indian officers 1,149 Indian other ranks and Civilians partly counterbalanced by a decrease of 444 British other ranks, and 283 followers.

2. The number of Indian Officers holding King's Commission in the Indian Army within the authorised establishment in 1935 will be 210 excluding 7 officers in the employ of Political and Cantonments Departments.

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.

| | 1935. | | | | | | | 1934. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | British other ranks | Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| II.—STAFF— | | | | | | | | | | | | | | |
| (1) Army Headquarters— | | | | | | | | | | | | | | |
| Commander-in-Chief and Personal Staff | 6 | 1 | | .. | 3 | 3 | .. | 6 | 1 | 2 | .. | 3 | 3 | .. |
| Military Secretary's Branch | 5 | .. | 1 | .. | 44 | 19 | .. | 4 | ... | 1 | .. | 43 | 19 | .. |
| General Staff Branch | 43 | 21 | 3 | .. | 106 | 89 | .. | 41 | 25 | 3 | .. | 101 | 89 | .. |
| Adjutant General's Branch | 32 | 4 | 5 | .. | 150 | 95 | .. | 31 | 4 | 4 | .. | 148 | 95 | .. |
| Quartermaster General's Branch | 29 | 4 | 3 | .. | 108 | 61 | .. | 28 | 5 | 3 | .. | 107 | 61 | .. |
| Master General of Ordnance Branch | 30 | 15 | .. | .. | 293 | 96 | .. | 31 | 15 | .. | .. | 281 | 95 | .. |
| Central Revision Section | 1 | 2 | .. | .. | 14 | 3 | .. | 1 | 2 | .. | .. | 17 | 3 | .. |
| TOTAL ARMY HEADQUARTERS | 146 | 47 | 14 | .. | 718 | 366 | .. | 142 | 52 | 13 | .. | 698 | 365 | .. |
| (6) Miscellaneous— | | | | | | | | | | | | | | |
| Military Prisons and Detention Barracks | 1 | 36 | .. | .. | 1 | 11 | .. | 1 | 36 | .. | .. | 1 | 11 | .. |
| Personal Staff of Governor General | 6 | .. | 2 | .. | .. | .. | .. | 6 | .. | 2 | .. | .. | .. | .. |
| Garrison Quartermasters, Rest Camps, etc. | .. | 6 | .. | 7 | .. | 60 | .. | .. | 6 | .. | 7 | .. | 60 | .. |
| TOTAL MISCELLANEOUS | 7 | 42 | 2 | 7 | 1 | 71 | .. | 7 | 42 | 3 | 7 | 1 | 71 | .. |
| III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)— | | | | | | | | | | | | | | |
| Staff College | 49 | 5 | .. | 2 | 7 | 21 | .. | 50 | 5 | .. | 2 | 7 | 21 | .. |
| Small Arms Schools India— | | | | | | | | | | | | | | |
| Headquarters | 2 | .. | .. | .. | 2 | .. | .. | 2 | .. | .. | .. | 2 | .. | .. |
| Pachmarhi Wing | 9 | 25 | 7 | 29 | 4 | 53 | .. | 9 | 25 | 7 | 29 | 3 | 54 | .. |
| Ahmednagar Wing | 9 | 16 | 1 | 11 | 3 | 17 | .. | 9 | 16 | 1 | 12 | 3 | 17 | .. |
| Physical Training— | | | | | | | | | | | | | | |
| Instructors | .. | 4 | .. | .. | .. | .. | .. | .. | 4 | .. | .. | .. | .. | .. |
| Ambala School | 6 | 9 | .. | 15 | 6 | 26 | .. | 6 | 9 | .. | 15 | 6 | 26 | .. |
| Equitation School | 6 | 5 | 1 | 13 | 14 | 296 | .. | 6 | 6 | 1 | 13 | 13 | 296 | .. |
| Senior Officers' School | 6 | 5 | .. | 5 | 5 | 7 | .. | 6 | 5 | .. | 5 | 5 | 7 | .. |
| Artillery School | 7 | 12 | .. | 1 | 4 | 37 | .. | 7 | 12 | .. | 1 | 3 | 40 | .. |
| Tank Corps School | 5 | 39 | .. | 1 | 3 | 13 | .. | 5 | 43 | .. | .. | 2 | 15 | .. |
| Education of Military Medical pupils | .. | .. | .. | .. | 12 | .. | .. | .. | .. | .. | .. | 13 | .. | .. |
| Army Signal School | 6 | 13 | 2 | 9 | 9 | 14 | .. | 6 | 13 | 2 | 10 | 8 | 14 | .. |
| TRAINING ESTABLISHMENTS | 105 | 133 | 11 | 86 | 69 | 484 | .. | 106 | 138 | 11 | 87 | 64 | 490 | .. |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **IV.—EDUCATIONAL ESTABLISHMENT—** | | | | | | | | | | | | | | |
| Supervising and Inspecting staff— | | | | | | | | | | | | | | |
| Army Headquarters | .. | .. | .. | .. | 2 | .. | .. | ... | .. | ... | .. | 2 | ... | .. |
| Command Headquarters | 4 | 4 | 4 | .. | .. | .. | .. | 4 | 4 | 4 | .. | ... | .. | .. |
| Districts | 18 | 12 | 13 | .. | .. | .. | .. | 18 | 12 | 13 | ... | ... | ... | .. |
| Garrison schools, British troops | .. | 100 | .. | .. | 139 | .. | .. | ... | 104 | ... | ... | 129 | .. | .. |
| Garrison schools, Indian troops | .. | .. | .. | .. | 1 | .. | .. | ... | ... | ... | ... | 1 | ... | ... |
| School of Education, Headquarters | { 9 | 14 | 8 | 13 | 36 | 21 | .. | } 9 | 10 | 8 | 13 | 36 | 21 | .. |
| School of Education, Educational wing | 3 | 9 | 1 | 19 | 1 | 2 | .. | 3 | 9 | 1 | 19 | 1 | 2 | .. |
| School of Education, Antigas wing | .. | 7 | .. | .. | 86 | 62 | .. | ... | 7 | ... | ... | 92 | 60 | .. |
| Lawrence Royal Military School, Sanawar | .. | 3 | .. | .. | 2 | .. | .. | ... | 3 | ... | ... | 2 | ... | .. |
| Lawrence Military Asylum, Abu | 1 | 2 | .. | 23 | 53 | .. | .. | 1 | 2 | 1 | ... | 23 | 53 | .. |
| Prince of Wales' Royal Indian Military College, Dehra Dun. | | | | | | | .. | | | | | | | |
| Kitchener College, Nowgong | 2 | 2 | 2 | 5 | 15 | 16 | .. | 2 | 2 | 2 | 5 | 15 | 9 | .. |
| King George's Royal Military Schools | 3 | 3 | 19 | 21 | 26 | 99 | .. | 3 | 3 | 19 | 21 | 24 | 99 | .. |
| Board of Examiners | 1 | .. | .. | .. | 3 | 2 | .. | 1 | ... | ... | ... | 3 | 2 | .. |
| Indian Military Academy, Dehra Dun | 20 | 8 | 2 | 6 | 120 | 29 | .. | 20 | 8 | 2 | 6 | 108 | 30 | .. |
| TOTAL EDUCATIONAL ESTABLISHMENTS | 61 | 164 | 49 | 87 | 484 | 231 | .. | 61 | 164 | 50 | 64 | 446 | 276 | .. |
| **V.—INDIAN ARMY SERVICE CORPS—** | | | | | | | | | | | | | | |
| Army Headquarters | 14 | .. | .. | .. | .. | .. | .. | 15 | ... | ... | ... | ... | .. | .. |
| Command Headquarters | 17 | .. | .. | .. | .. | .. | .. | 16 | 4 | ... | 28 | 62 | .. | .. |
| District Headquarters | 24 | .. | .. | .. | .. | .. | .. | 23 | 11 | ... | ... | ... | .. | .. |
| Embarkation Staff | 4 | 10 | 1 | .. | 32 | 32 | .. | 3 | 8 | 1 | 2 | 36 | 30 | .. |
| Training Institutions | .. | .. | .. | 15 | .. | .. | .. | ... | ... | ... | 30 | .. | .. | .. |
| Supply Companies and Supply Depots | 129 | 257 | 80 | .. | 615 | 1,574 | .. | 1,28 | 280 | 68 | ... | 547 | 1,401 | .. |
| Animal Transport | 48 | 39 | 129 | 9,859 | 97 | 1,475 | 1,576 | 48 | 39 | 129 | 9,845 | 97 | 1 403 | 1,576 |
| Mechanical Transport units | 87 | 165 | 60 | 2,751 | 189 | 1,388 | 3,235 | 89 | 165 | 63 | 2,835 | 188 | 1,344 | 3,035 |
| I. A. S. C. Training Group | 16 | 13 | 10 | 440 | 17 | 62 | .. | 16 | 13 | 10 | 440 | 17 | 62 | .. |
| Central Mechanical Transport stores depot | 5 | 19 | .. | 15 | 123 | 116 | .. | ... | ... | .. | ... | ... | .. | .. |
| Headquarters Maintenance Group, M. T. | 4 | 4 | .. | 31 | 20 | 12 | .. | 31 | 140 | 7 | 240 | 250 | 1,435 | .. |
| Vehicle Reserve Depot | 2 | 8 | 1 | 54 | 13 | 111 | .. | ... | ... | ... | ... | .. | .. | .. |
| Technical Inspectors M. T. | 14 | 8 | .. | 21 | 12 | 15 | .. | 14 | 8 | ... | 21 | 12 | 15 | .. |
| Experimental Section, M. T. | 3 | 8 | .. | 9 | 3 | 15 | .. | ... | ... | .. | ... | ... | .. | .. |
| School of Cookery | 1 | 4 | .. | .. | 1 | 6 | .. | 1 | 4 | ... | .. | 1 | 6 | .. |
| I. A. S. C. Record office | 5 | 5 | .. | ... | 54 | 13 | .. | 5 | 5 | ... | ... | 54 | 13 | .. |
| Heavy Repair Shops, M. T. | 17 | 83 | 5 | 110 | 94 | 1,063 | .. | .. | .. | .. | .. | .. | .. | .. |
| Reserve for leave, etc.— | | | | | | | | | | | | | | |
| Mechanical Transport | 32 | 52 | .. | .. | 36 | .. | .. | 32 | 52 | ... | ... | 36 | .. | .. |
| Animal Transport | 9 | 3 | .. | .. | 8 | .. | .. | 9 | 3 | ... | ... | 8 | .. | .. |
| Supply Service | 32 | 21 | .. | .. | 49 | .. | .. | 32 | 24 | ... | ... | 74 | .. | .. |
| TOTAL INDIAN ARMY SERVICE CORPS | 463 | 699 | 286 | 13,305 | 1,363 | 5882 | 4,811 | 462 | 756 | 278 | 13,441 | 1,382 | 5,709 | 4,611 |

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd.*

| | 1935. | | | | | | | 1934. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| VI.—INDIAN ARMY ORDNANCE CORPS— | | | | | | | | | | | | | | |
| Army Headquarters | 10 | 11 | ... | .. | .. | ... | ... | 11 | 8 | .. | .. | .. | .. | .. |
| Command Headquarters | 7 | 13 | ... | .. | 22 | .. | .. | 4 | 11 | .. | .. | 22 | .. | .. |
| District Headquarters | 10 | 24 | .. | .. | 21 | .. | .. | 10 | 22 | .. | .. | 20 | .. | .. |
| Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [*Head 2-F (a)*]. | 91 | 460 | 5 | 1,007 | 818 | 225 | 85 | 94 | 472 | 6 | 1,019 | 830 | 225 | 85 |
| I. A. O. C. School of Instruction [*Head 2-F. (b)*]. | 3 | 5 | 1 | 15 | 15 | .. | ... | 2 | 2 | ... | 3 | 8 | .. | .. |
| Reserve for leave, etc. | 23 | 77 | .. | ... | .. | ... | .. | 23 | 80 | .. | .. | .. | .. | .. |
| TOTAL INDIAN ARMY ORDNANCE CORPS | 144 | 590 | 6 | 1,022 | 876 | 225 | 85 | 144 | 595 | 6 | 1,022 | 880 | 225 | 85 |
| VII.—MEDICAL SERVICES— | | | | | | | | | | | | | | |
| Royal Army Medical Corps— | | | | | | | | | | | | | | |
| Army Headquarters | 5 | .. | .. | .. | .. | .. | .. | 6 | .. | .. | .. | .. | .. | .. |
| Command Headquarters | 8 | ... | .. | .. | .. | .. | .. | 8 | .. | .. | .. | .. | .. | .. |
| District Headquarters | 19 | .. | .. | .. | .. | .. | .. | 20 | .. | .. | .. | .. | .. | .. |
| Embarkation Staff | 1 | ... | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| I. H. C., etc. | 3 | .. | .. | .. | .. | .. | .. | 2 | .. | .. | .. | .. | .. | .. |
| Hospitals | 208 | 365 | .. | .. | .. | .. | .. | 207 | 365 | .. | .. | .. | .. | .. |
| Military Food Laboratory | 1 | 7 | .. | .. | .. | .. | .. | 1 | 7 | .. | .. | .. | .. | .. |
| Lethal Stores Inspectorates and Chemical Defence Research. | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| School of Education | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. |
| Reserve for leave, etc. | 18 | .. | .. | .. | .. | .. | .. | 18 | .. | .. | .. | .. | .. | .. |
| | 264 | 373 | .. | .. | .. | .. | .. | 264 | 373 | .. | .. | .. | .. | .. |
| *Indian Medical Service*— | | | | | | | | | | | | | | |
| Army Headquarters | 4 | .. | .. | .. | .. | .. | .. | 8 | .. | .. | .. | .. | .. | .. |
| Command Headquarters | 6 | .. | .. | .. | .. | .. | .. | 6 | .. | .. | .. | .. | .. | .. |
| District Headquarters | 15 | .. | .. | .. | .. | .. | .. | 14 | .. | .. | .. | .. | .. | .. |
| Lawrence Royal Military School, Sanawar | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| Medical Store Depots and Workshops | 4 | .. | .. | .. | .. | .. | .. | 4 | .. | .. | .. | .. | .. | .. |
| Indian Hospital Corps | 7 | .. | .. | .. | | | | 8 | .. | .. | .. | .. | .. | .. |
| Hospitals | 264 | .. | .. | .. | .. | .. | .. | 265 | .. | .. | .. | .. | .. | .. |
| Ordnance Factories | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| Kitchener College, Nowgong | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. | .. | .. |
| Reserve for leave, etc. | 51 | .. | .. | .. | .. | .. | .. | 51 | .. | .. | .. | .. | .. | .. |
| | 354 | .. | .. | .. | .. | .. | .. | 354 | .. | .. | .. | .. | .. | .. |
| Army Dental Corps— | | | | | | | | | | | | | | |
| Army Headquarters | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Hospitals | 23 | 39 | .. | .. | .. | .. | .. | 23 | 39 | .. | .. | .. | .. | .. |
| | 23 | 39 | .. | .. | .. | .. | .. | 23 | 39 | .. | .. | .. | .. | .. |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Indian Medical Department* | | | | | | | | | | | | | | |
| Army Headquarters | .. | 2 | 1 | .. | .. | .. | .. | .. | 2 | 1 | ... | .. | .. | .. |
| Command Headquarters | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | ... | ... | .. | .. | .. |
| District Headquarters | .. | 7 | .. | .. | .. | .. | .. | .. | 7 | ... | .. | .. | .. | .. |
| Embarkation staff | .. | 2 | .. | .. | .. | .. | .. | .. | 2 | ... | .. | .. | .. | .. |
| Indian Hospital Corps | .. | 5 | .. | .. | .. | .. | .. | .. | 5 | ... | .. | .. | .. | .. |
| Hospitals | .. | 263 | 421 | .. | .. | .. | .. | .. | 264 | 424 | .. | .. | .. | .. |
| R. I. Military College Dehra Dun | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | ... | .. | .. | .. | .. |
| Medical Store Depots and Workshops | .. | 7 | 8 | .. | .. | .. | .. | .. | 7 | 8 | .. | .. | .. | .. |
| Army Ordnance and Clothing Factories | .. | 6 | 7 | .. | .. | .. | .. | .. | 6 | 6 | .. | .. | .. | .. |
| Lethal Stores Inspectorates and Chemical Defence Research | .. | .. | 2 | .. | .. | .. | .. | .. | ... | ... | .. | .. | .. | .. |
| Remount Depots | .. | 2 | 2 | .. | .. | .. | .. | .. | 2 | 2 | .. | .. | .. | .. |
| Lawrence Royal Military School, Sanawar | .. | .. | 1 | .. | .. | .. | .. | .. | ... | 1 | .. | .. | .. | .. |
| King George's Royal Military Schools | .. | .. | 3 | .. | .. | .. | .. | .. | .. | 3 | .. | .. | .. | .. |
| Indian Military Academy | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | ... | .. | .. | .. | .. |
| Education of Military Medical pupils | .. | 1 | .. | .. | .. | .. | .. | .. | 1 | ... | .. | .. | .. | .. |
| Governor-General's Body Guard | .. | .. | 1 | .. | .. | .. | .. | .. | ... | 1 | .. | .. | .. | .. |
| Cantonment Hospital | .. | .. | 39 | .. | .. | .. | .. | .. | ... | 40 | .. | .. | .. | .. |
| Reserve for leave, etc. | .. | 60 | 118 | .. | .. | .. | .. | .. | 60 | 118 | .. | .. | .. | .. |
| | .. | 358 | 603 | .. | .. | .. | .. | ... | 359 | 604 | .. | .. | .. | .. |
| *Female Nurses, etc.—* | | | | | | | | | | | | | | |
| Army Headquarters | 1 | .. | .. | .. | .. | .. | .. | 1 | ... | ... | .. | .. | .. | .. |
| Hospitals | 278 | 43 | .. | .. | .. | .. | .. | 278 | 43 | ... | .. | .. | .. | .. |
| | 279 | 43 | .. | .. | .. | .. | .. | 279 | 43 | ... | .. | .. | .. | .. |
| *Indian Hospital Corps—* | | | | | | | | | | | | | | |
| Medical Services | .. | .. | 20 | 4,265 | .. | 4,697 | 3,570 | .. | .. | 20 | 3,424 | .. | 4,708 | 5,300 |
| | .. | .. | 20 | 4,265 | .. | 4,697 | 3,570 | .. | .. | 20 | 3,424 | .. | 4,708 | 5,300 |
| TOTAL MEDICAL SERVICES | 920 | 813 | 623 | 4,265 | .. | 4,697 | 3,570 | 920 | 814 | 624 | 3,424 | .. | 4,708 | 5,300 |
| VIII.—VETERINARY SERVICES— | | | | | | | | | | | | | | |
| Army Headquarters | 2 | .. | .. | .. | .. | .. | .. | 2 | .. | .. | .. | .. | ... | .. |
| Command Headquarters | 4 | .. | .. | .. | 6 | .. | .. | 4 | .. | .. | .. | 6 | .. | .. |
| Districts | 11 | .. | .. | .. | 1 | .. | .. | 11 | .. | .. | .. | 1 | .. | .. |
| Veterinary hospitals | 37 | 3 | 112 | 555 | 42 | 87 | 77 | 37 | 3 | 112 | 555 | 42 | 87 | .. |
| Army Veterinary Schools | 2 | 1 | .. | .. | 1 | 1 | .. | 2 | 1 | .. | .. | 1 | 1 | 77 |
| Veterinary Record office | .. | .. | .. | .. | 3 | 2 | .. | .. | .. | .. | .. | 3 | 2 | .. |
| Reserve for leave, etc. | 5 | .. | .. | .. | .. | .. | .. | 5 | .. | .. | .. | .. | ... | .. |
| TOTAL VETERINARY SERVICES | 61 | 4 | 112 | 555 | 53 | 90 | 77 | 61 | 4 | 112 | 555 | 53 | 90 | 77 |
| IX.—REMOUNT SERVICES— | | | | | | | | | | | | | | |
| Army Headquarters | 2 | .. | .. | .. | .. | .. | .. | 2 | ... | ... | .. | .. | .. | .. |
| Command Headquarters | 3 | .. | .. | .. | 4 | .. | .. | 3 | ... | ... | .. | 4 | .. | .. |
| Remount depots | 11 | 14 | 4 | 145 | 87 | 1,623 | .. | 11 | 15 | 3 | 145 | 87 | 1,623 | .. |
| Breeding operations | 10 | 1 | 5 | .. | 186 | 998 | .. | 10 | 1 | 5 | .. | 186 | 995 | .. |
| Leave Reserve | 5 | .. | .. | .. | .. | .. | .. | 5 | ... | ... | .. | .. | .. | .. |
| TOTAL REMOUNT SERVICES | 31 | 15 | 9 | 145 | 277 | 2,621 | .. | 31 | 16 | 8 | 145 | 277 | 2618 | ... |

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*concld.*

| | 1935. | | | | | | | 1934. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| X.—MISCELLANEOUS ESTABLISHMENTS— | | | | | | | | | | | | | | |
| Governor General's Bodyguard | 2 | .. | 5 | 110 | .. | 60 | .. | 2 | ... | 5 | 110 | ... | 60 | ... |
| Governor General's Band | ... | 28 | .. | .. | .. | 6 | .. | ... | 28 | ... | ... | ... | 6 | ... |
| Officers on the unattached list for appointment to the Indian Army | 170 | .. | .. | .. | .. | .. | .. | 121 | ... | ... | ... | .. | ... | ... |
| Medical Store depots and Workshops | .. | .. | .. | .. | 239 | 459 | .. | ... | ... | ... | ... | 240 | 469 | ... |
| Bakeries | .. | .. | .. | .. | 910 | .. | .. | ... | ... | ... | ... | ... | 976 | ... |
| Butcheries | .. | .. | .. | .. | 28 | .. | 169 | ... | ... | ... | ... | ... | 28 | 169 |
| Grass Farms | 14 | 42 | 28 | 77 | 116 | 16 | .. | 1 | 46 | 25 | 75 | 90 | 11 | ... |
| Dairy Farms | 4 | .. | .. | .. | 201 | 11 | .. | 4 | ... | ... | ... | 282 | 11 | ... |
| Ordnance and Clothing Factories | 41 | 19 | .. | 1 | 692 | 72 | .. | 43 | 20 | ... | 2 | 671 | 77 | ... |
| Lethal Stores Inspectorates and Chemical Defence Research | 33 | 20 | .. | 17 | 105 | .. | .. | 33 | 20 | ... | 17 | 105 | ... | ... |
| Controlled Flour Mills | .. | .. | .. | .. | 8 | .. | .. | ... | ... | ... | ... | 8 | ... | ... |
| Military accounts offices | 53 | .. | 89 | .. | 3,700 | 439 | .. | 53 | ... | 89 | ... | 3,861 | 440 | ... |
| Ecclesiastical establishments | 6 | .. | .. | 345 | ... | .. | .. | 7 | ... | ... | 343 | ... | ... | ... |
| Administration of Cantonments | 36 | .. | 16 | ... | .. | ... | .. | 36 | ... | 15 | ... | ... | ... | ... |
| Recruiting Staff | 11 | .. | 5 | 38 | 197 | 11 | .. | 11 | ... | 5 | 38 | 165 | 12 | ... |
| Hill Sanitaria and depots | .. | 10 | .. | .. | .. | .. | .. | ... | 10 | ... | ... | ... | ... | ... |
| Military Attaches | 2 | .. | 1 | .. | 1 | .. | .. | 2 | ... | 1 | ... | ... | ... | ... |
| Vocational Training Establishments | 1 | 1 | .. | .. | 2 | .. | .. | 1 | 1 | ... | ... | 2 | ... | ... |
| TOTAL MISCELLANEOUS ESTABLISHMENTS | 373 | 120 | 144 | 588 | 5,411 | 2,012 | 169 | 314 | 125 | 140 | 585 | 5,424 | 2,090 | 169 |
| XI.—AUXILIARY AND TERRITORIAL FORCES. | | | | | | | | | | | | | | |
| Army Headquarters | | | | | | | | | | | | | | |
| Command Headquarters | | | | | | | | | | | | | | |
| District Headquarters | | | | | | | | | | | | | | |
| Auxiliary Force | 48 | 207 | .. | .. | .. | .. | .. | 48 | 207 | ... | ... | ... | ... | ... |
| Territorial Force | 73 | 44 | 28 | 6 | .. | .. | .. | 72 | 87 | ... | ... | ... | | .. |
| TOTAL AUXILIARY AND TERRITORIAL FORCES | 121 | 251 | 28 | 6 | .. | .. | .. | 120 | 244 | ... | ... | ... | ... | ... |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| XII.—ROYAL AIR FORCE— | | | | | | | | | | | | | | |
| Squadrons and Staff at Group, Wing Stations, and Wing Headquarters. | 172 | 1,139 | 1 | 98 | 75 | 459 | ... | 167 | 1,123 | 1 | 88 | 75 | 459 | ... |
| Royal Air Force Hill Depot | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Indian Air Force | 17 | 20 | ... | 101* | 1 | 16 | ... | 12 | 16 | ... | 63* | ... | 8 | ... |
| Staff College, Quetta | 2 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... |
| R. A. F. Education | 6 | 6 | 1 | ... | 7 | ... | ... | 6 | 6 | 1 | ... | 7 | ... | ... |
| Royal Air Force Medical Service | 10 | 27 | ... | ... | ... | ... | ... | 10 | 27 | ... | ... | ... | ... | ... |
| Aircraft depot | 23 | 515 | 1 | 17 | 289 | 153 | ... | 28 | 523 | 1 | 27 | 284 | 153 | ... |
| Aircraft park | 15 | 175 | ... | 9 | 98 | 97 | ... | 15 | 181 | ... | 9 | 101 | 97 | ... |
| R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force. | 20 | 12 | 2 | ... | 62 | 42 | ... | 20 | 11 | 1 | ... | 63 | 42 | ... |
| TOTAL ROYAL AIR FORCE | 265 | 1,894 | 5 | 220 | 532 | 767 | ... | 260 | 1,887 | 4 | 182 | 530 | 759 | ... |

*Includes apprentices for Indian Air Force.

## STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1st APRIL 1935 AND 1st APRIL 1934.

| | 1935. | | | | | 1934. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Horses. | Ponies. | Mules. | Bullocks. | Camels. | Horses. | Ponies. | Mules. | Bullocks. | Camels. |
| **ARMY.** | | | | | | | | | | |
| **A.—INDIA PROPER AND BURMA.** | | | | | | | | | | |
| I.—FIGHTING UNITS— | | | | | | | | | | |
| (1) Cavalry | 13,884 | ... | ... | ... | ... | 13,830 | ... | ... | ... | ... |
| (2) Artillery | 5,940 | 730 | 3,580 | ... | ... | 6,791 | 730 | 3,580 | ... | ... |
| (3) Engineers—Sappers and Miners. | 232 | 17 | 408 | 26 | .. | 256 | 17 | 408 | 26 | ... |
| (4) Infantry and Pioneers. | 43 | 76 | 5,860 | ... | ... | 44 | 76 | 6,027 | ... | ... |
| (5) Signals | 1,201 | 6 | 558 | ... | ... | 232 | 45 | 585 | ... | ... |
| TOTAL FIGHTING UNITS | 21,300 | 829 | 10,406 | 26 | ... | 21,153 | 868 | 10,600 | 26 | ... |
| II.—INDIAN ARMY SERVICE CORPS— | | | | | | | | | | |
| Animal Transport | .. | 397 | 13,258 | 12 | 3,946 | ... | 401 | 13,258 | 12 | 3,946 |
| Supplies | ... | 4 | ... | ... | ... | ... | ... | ... | ... | ... |
| III.—VETERINARY SERVICES. | ... | 72 | ... | ... | ... | ... | 72 | ... | ... | ... |
| IV.—REMOUNT SERVICES | 5,534(a) | ... | 3,556(b) | 1,185 | ... | 5,534(a) | ... | 3,556(b) | 1,185 | ... |
| V.—TRAINING ESTABLISHMENTS. | 173 | ... | 12 | ... | ... | 145 | ... | 12 | ... | ... |
| V.—MISCELLANEOUS ESTABLISHMENTS— | | | | | | | | | | |
| Governor-General's Body-Guard. | 92 | ... | ... | ... | ... | 92 | ... | ... | ... | ... |
| TOTAL INDIA PROPER AND BURMA. | 27,099 | 1,302 | 27,232 | 1,223 | 3,946 | 26,924 | 1,341 | 27,426 | 1,223 | 3,946 |

| (a) | 1935. | 1934. |
|---|---|---|
| Horses | 1,647 | 1,647 |
| Horses Stallion | 313 | 313 |
| Brood mare and foals | 114 | 114 |
| Horses, young stock | 3,460 | 3,460 |
| | 5,534 | 5,534 |

| (b) | 1935. | 1934. |
|---|---|---|
| Mules | 550 | 550 |
| Mules young stock. | 2,700 | 2,700 |
| Donkeys stallions | 212 | 212 |
| ,, mares | 94 | 94 |
| ,, foals and yearling | | |
| ,, young stock | | |
| | 3,556 | 3,556 |

# 48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

# 48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| I/I.—FIGHTING SERVICES. | 16,95,39,893 | 2,14,98,460 | 14,80,41,433 | 17,12,57,000 | 2,11,03,000 | 15,01,54,000 | 17,02,63,000 | 2,15,30,000 | 14,87,33,000 | 17,18,14,000 | 2,10,48,000 | 15,07,66,000 |
| 2/II.—ADMINISTRATIVE SERVICES | 6,53,39,601 | 14,02,416 | 6,39,37,185 | 6,63,50,000 | 13,56,000 | 6,49,94,000 | 6,64,16,000 | 13,81,000 | 6,50,35,000 | 6,98,87,000 | 13,57,000 | 6,85,30,000 |
| 3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES) | 2,28,93,372 | 71,04,545 | 1,57,88,827 | 2,39,70,000 | 70,38,000 | 1,69,32,000 | 2,36,03,000 | 67,54,000 | 1,68,49,000 | 2,47,07,000 | 66,84,000 | 1,80,23,000 |
| 4/IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. | 1,90,08,870 | 51,969 | 1,89,56,901 | 1,95,07,000 | 50,000 | 1,94,57,000 | 1,91,02,000 | 53,000 | 1,90,49,000 | 2,01,93,000 | 52,000 | 2,01,41,000 |
| 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.) | 3,23,47,236 | 1,30,57,377 | 1,92,89,859 | 4,03,67,000 | 1,15,77,000 | 2,87,90,000 | 3,39,64,000 | 1,12,30,000 | 2,27,34,000 | 3,56,60,000 | 1,13,00,000 | 2,43,60,000 |
| | | | | | | | 2,10,000 | 1,000 | 2,09,000 | ... | 1,000 | —1,000 |
| 6/VI.—SPECIAL SERVICES | 4,44,121 | 29,225 | 4,14,896 | ... | ... | ... | | | | | | |
| 7/VII.—TRANSPORTATION, CONSERVANCY, HOTWEATHER ESTABLISHMENTS AND MISCELLANEOUS | 2,60,73,030 | 7,99,760 | 2,52,73,270 | 2,80,08,000 | 8,52,000 | 2,71,56,000 | 2,68,25,000 | 8,53,000 | 2,59,72,000 | 2,70,14,000 | 8,32,000 | 2,61,82,000 |
| 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES) | 3,81,58,825 | 39,81,194 | 3,41,77,631 | 3,25,75,000 | 41,59,000 | 2,84,16,000 | 3,39,81,000 | 40,35,000 | 2,99,46,000 | 3,61,80,000 | 28,62,000 | 3,33,18,000 |
| 9/IX.—AUXILIARY AND TERRITORIAL FORCES | 66,58,458 | 53,459 | 66,04,999 | 68,72,000 | 25,000 | 68,47,000 | 66,21,000 | 30,000 | 65,91,000 | 66,12,000 | 30,000 | 65,82,000 |
| 10/X.—ROYAL AIR FORCE (INCLUDING STORES) | 1,73,50,942 | 2,46,568 | 1,71,04,374 | 1,81,65,000 | 1,96,000 | 1,79,69,000 | 1,72,79,000 | 2,47,000 | 1,70,32,000 | 1,95,91,000 | 1,91,000 | 1,94,00,000 |
| 11/XI.—ROYAL INDIAN NAVY (INCLUDING STORES). | 62,35,782 | 3,04,883 | 59,30,899 | 74,81,000 | 13,44,000 | 61,37,000 | 72,68,000 | 13,47,000 | 59,21,000 | 60,93,000 | 3,52,000 | 57,41,000 |
| TOTAL | 40,40,50,130 | 4,85,29,856 | 35,55,20,274 | 41,45,52,000 | 4,77,00,000 | 36,68,52,000 | 40,55,32,000 | 4,74,61,000 | 35,80,71,000 | 41,77,51,000 | 4,47,09,000 | 37,30,42,000 |

EXPLANATIONS.

Budget 1935-36 is more than budget 1934-35 by Rs. 62 lakhs roundly, due to the following main variations :—

| | Lakhs of Rs. |
|---|---|
| *Increases.* | |
| (1) Restoration of emergency cut in pay from April 1935 | 53 |
| (2) Pay of unemployed officers and officers under training | 4 |
| (3) Re-organisation of Supply Units | 4 |
| (4) Arsenals and Depots mainly on progress of actuals | 3 |
| (5) Replacement of certain military launches | 1 |
| (6) Medical Services, due to revised conditions of services of officers and reorganisation of the Indian Hospital Corps | 7 |
| (7) Staffs, provision for Intelligence Officers in Bengal and re-organisation in certain Command and Districts | 2 |
| (8) Additional provision for works including works financed from Defence Reserve Fund | 44 |
| (9) Larger provision for Royal Air Force re-equipment and works. | 12 |
| | 130 |
| *Decreases.* | |
| 1. Smaller capitation payments | 2 |
| 2. Deferred pay to Indian troops on basis of current actuals | 3 |
| 3. Pay of British soldiers as a result of Indianisation and on the basis of actuals, partly counterbalanced by partial restoration of the temporary reduction in pay and provision for an extra day's pay for leap-year | 2 |
| 4. Re-organisation of Mechanical Transport Services | 3 |
| 5. Purchase and manufacture of stores, mainly a reduction in the prices of food grains and smaller requirements of stores other than Ordnance | 34 |
| 6. Rail charges, mainly economies | 8 |
| 7. Contribution towards Aden expenditure | 4 |
| 8. Auxiliary and Territorial forces mainly reduction in pay of members under training and expenditure met out of the Civil Grant | 3 |
| 9. Non provision of funds, for the sloop "Indus" | 6 |
| 10. Savings as a result of the War Block Scheme, net | 2 |
| 11. Other variations, net | 1 |
| | 68 |
| Net increase | 62 |

EXPLANATIONS—*contd.*

Revised 1934-35 is less than budget 1934-35 by Rs. 88 lakhs roundly. The decrease is mainly due to :—

| | Lakhs of Rs. |
|---|---|
| *Decreases.* | |
| (1) Fighting Services, due mainly to smaller payments on account of deferred pay, furlough allowances and capitation payments | 14 |
| (2) Reorganisation of Mechanical Transport Services | 4 |
| (3) Savings under Military Accounts Offices | 1 |
| (4) Purchase and manufacture of stores due mainly to fall in prices, liabilities carried forward mainly equalisation funds | 61 |
| (5) Transportation, mainly due to economies | 10 |
| (6) Auxiliary and Territorial Forces on basis of actuals | 2 |
| (7) Royal Air Force, mainly liabilities carried forward | 9 |
| (8) Other miscellaneous savings | 11 |
| | 112 |
| *Increases.* | |
| (1) Indian Army Service Corps and Indian Army Ordnance Corps establishments owing mainly to an underestimate | 4 |
| (2) Medical Services due mainly to revised conditions of service of Medical Officers | 4 |
| (3) Larger outlay on works | 14 |
| (4) Contribution to His Majesty's Government towards Royal Air Force landing grounds | 2 |
| | 24 |
| Net decrease | 88 |

## Approximate annual effective cost of typical units.

| Detailed items. | British Cavalry. | British Infantry. | Indian Cavalry. | Indian Infantry. | Light Battery. | Heavy Battery. | 6" How. Battery (Medium Artillery). | Army co-operation squadron of the Royal Air Force, India. |
|---|---|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs | Rs. | Rs. |
| 1. Pay and allowances (including marriage allowance). | 8,27,940 | 9,48,000 | 3,71,000 | 4,24,100 | 1,90,500 | 1,44,720 | 2,13,640 | 4,82,480 |
| 2. Provisions . . . . | 1,11,106 | 1,70,250 | 31,791 | 52,193 | 30 530 | 20,355 | 33,714 | 26,940 |
| 3. Clothing . . . . | 59,400 | 88,000 | 24,180 | 40,500 | 17,520 | 11,020 | 18,420 | 17,060 |
| 4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance . | 73,673 | 61,264 | 31,141 | 32,935 | 18,738 | 14,670 | 16,756 | 30,220 |
| 5. Travelling and carriage of stores . | 25,370 | 32,210 | 12,490 | 16,390 | 6,480 | 5,250 | 6,820 | 19,870 |
| 6. Animals and forage . . . | 1,91 076 | 7,898 | 1,52,284 | 8,347 | 42,754 | 432 | 4,489 | .. |
| 7. Stores . . . . . | 80,441 | 56,239 | 63,317 | 46,488 | 34,406 | 21,432 | 92,949 | 5,07,870 |
| 8. Miscellaneous . . . . | 13,420 | 12,180 | 9,420 | 9,060 | 2,620 | 1,980 | 1,600 | 9,190 |
| 9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance . . | 1,81,190 | 2,74,630 | .. | .. | 33,970 | 26,450 | 50,450 | 2,21,620 |
| Total. . | 15,63,616 | 16,50,731 | 6,95,623 | 6,30,013 | 3,77,518 | 2,46,309 | 4,38,838 | 13,15,250 |
| or roundly . . | 15,64,000 | 16,51,000 | 6,96,000 | 6,30,000 | 3,78,000 | 2,46,000 | 4,39,000 | 13,15,000 |

NOTE :—The above figures do not take into consideration any shortages in establishment or the temporary cut in pay.
Item 4.—Includes costs of officers' quarters, etc., but excludes the cost of maintenance of barracks.

# MAIN HEAD 1/I.—FIGHTING SERVICES.

## SUMMARY OF ESTIMATE.

| Sub-heads | Accounts 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net Expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—FORTS IN INDIA PROPER AND BURMA. | 14,25,87,791 | 3,29,827 | 14,22,57,964 | 14,36,38,000 | 2,50,000 | 14,33,88,000 | 14,31,10,000 | 2,50,000 | 14,28,60,000 | 14,38,33,000 | 2,20,000 | 14,36,13,000 |
| B.—MISCELLANEOUS . | —33,18,696 | 797 | —33,19,493 | —36,25,000 | ... | —36,25,000 | —32,19,000 | ... | —32,19,000 | —30,31,000 | ... | —30,31,000 |
| C.—INDIAN INFANTRY SERVING AT HONG-KONG . . . | 4,80,521 | 3,33,033 | 1,47,488 | 4,14,000 | 3,00,000 | 1,14,000 | 4,20,000 | 3,20,000 | 1,00,000 | 4,27,000 | 3,20,000 | 1,07,000 |
| TOTAL INDIA | 13,97,49,616 | 6,63,657 | 13,90,85,959 | 14,04,27,000 | 5,50,000 | 13,98,77,000 | 14,03,11,000 | 5,70,000 | 13,97,41,000 | 14,12,34,000 | 5,40,000 | 14,06,94,000 |
| D.—ENGLAND . | 2,97,99,627 | 2,09,05,115 | 88,94,512 | 3,03,30,000 | 2,05,53,000 | 1,02,77,000 | 3,00,04,000 | 2,99,97,000 | 90,07,000 | 3,05,80,000 | 2,05,08,000 | 1,00,72,000 |
| E.—EXCHANGE . | —9,350 | —70,312 | 60,962 | ... | ... | ... | —52,000 | —37,000 | —15,000 | ... | ... | ... |
| TOTAL HEAD 1/I . | 16,95,39,893 | 2,14,98,460 | 14,80,41,433 | 17,12,57,000 | 2,11,03,000 | 15,01,54,000 | 17,02,63,000 | 2,15,30,000 | 14,87,33,000 | 17,18,14,000 | 2,10,48,000 | 15,07,66,000 |

EXPLANATIONS.

Budget 1935-36 is more than budget 1934-35 by Rs. 6·12 lakhs due to the following causes:—

| | Lakhs of Rs. |
|---|---|
| *Increases.* | |
| (1) Restoration of the emergency cut in pay from April 1935 | 17·41 |
| (2) Furlough allowances and leave and deputation salaries | 1·69 |
| (3) Pay of officers unemployed or under training | 3·96 |
| (4) Smaller recoveries from British soldiers on account of contributory pensions and family allotments | 1·65 |
| (5) Other minor variations, net | ·03 |
| | 24·74 |
| *Decreases.* | |
| (1) Pay of officers, mainly savings under the War Block Scheme | 10·08 |
| (2) Pay of British soldiers mainly as a result of Indianisation, and on the basis of current actuals partly counterbalanced by partial restoration of reduction in pay and provision for an extra day's pay for leap-year | 2·21 |
| (3) Deferred pay based on progress of actuals | 3·00 |
| (4) Capitation payments to War Office | 3·33 |
| | 18·62 |
| Net increase | 6·12 |

# MAIN HEAD 1.—FIGHTING SERVICES—*contd*

## DETAIL OF SUB-HEADS A, B, AND C.

| 1934-35. Numbers. Units. | Officers with King's commissions. British officers. | Officers with King's commissions. Indian officers. | Total. | British other ranks. | Indian officers. | Indian other ranks. | Followers. | 1935-36. Numbers. Units. | Officers with King's commissions. British officers. | Officers with King's commissions. Indian officers. | Total. | British other ranks. | Indian officers. | Indian other ranks. | Followers. | | Budget Estimate. 1934-35. Rs. | Budget Estimate. 1935-36. Rs. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | A.—EXPENDITURE in India proper and Burma— | | |
| 5 | 185 | ... | 135 | 2,835 | ... | 65 | 1,170 | 5 | 135 | ... | 135 | 2,830 | ... | 70 | 1,170 | (a) Cavalry— | | |
| 21 | 256 | 38 | 294 | ... | 399 | 10,360 | 4,032 | 21 | 254 | 40 | 294 | ... | 399 | 10,360 | 4,032 | (1) British Cavalry | 42,68,810 | 43,00,000 |
| | | | | | | | | | | | | | | | | (2) Indian Cavalry | 82,95,670 | 82,62,300 |
| .. | 391 | 38 | 429 | 2,835 | 399 | 10,425 | 5,202 | ... | 389 | 40 | 429 | 2,830 | 399 | 10,430 | 5,202 | | 1,25,64,480 | 1,25,62,300 |
| 4 | 28 | .. | 28 | 772 | 4 | 280 | 456 | 4 | 28 | ... | 28 | 820 | 4 | 280 | 462 | (b) Artillery— (1) Royal Horse Artillery | 12,20,400 | 12,29,000 |
| 14 | 292 | .. | 292 | 6,439 | 41 | 1,797 | 2,545 | 10 | 270 | ... | 270 | 6,081 | 32 | 1,842 | 2,180 | (2) Royal Field Artillery | 1,05,49,230 | 1,03,53,000 |
| 9 | 139 | 1 | 140 | 672 | 122 | 6,679 | 763 | 9 | 140 | ... | 140 | 684 | 123 | 6,581 | 763 | (3) Mountain Artillery | 46,54,940 | 46,77,000 |
| 2 | 44 | .. | 44 | 946 | 8 | 394 | 108 | 2 | 44 | ... | 44 | 946 | 8 | 394 | 108 | (4) Medium Artillery | 19,86,220 | 18,70,200 |
| 1 | 15 | .. | 15 | 179 | 4 | 167 | 20 | 1 | 15 | ... | 15 | 181 | 4 | 167 | 20 | (5) Heavy Artillery | 6,28,380 | 6,32,500 |
| 1 | 7 | .. | 7 | 173 | .. | .. | 12 | 1 | 7 | ... | 7 | 173 | ... | ... | 12 | (6) Anti aircraft Artillery | 8,73,870 | 8,79,500 |
| 3 | 22 | .. | 22 | 88 | 22 | 1,403 | 201 | 3 | 22 | ... | 22 | 88 | 22 | 1,400 | 202 | (7) Training Centres, Depots, etc. | 46,510 | 4,42,000 |
| 1 | 4 | .. | 4 | .. | 1 | 104 | 10 | 1 | 21 | 3 | 24 | ... | 1 | 593 | 233 | (8) Indian Field Artillery | 1,99,59,550 | 2,00,83,200 |
| .. | 551 | 1 | 552 | 9,269 | 202 | 10,824 | 4,115 | ... | 547 | 3 | 550 | 8,973 | 194 | 10,757 | 3,980 | | 54,16,030 | 53,35,000 |
| 3 | 150 | 3 | 153 | 180 | 208 | 9,543 | 762 | 3 | 147 | 3 | 150 | 163 | 211 | 9,590 | 611 | (c) Engineers | 44,000 | ... |
| .. | .. | .. | .. | .. | 2 | 103 | 6 | ... | ... | ... | ... | ... | ... | ... | .. | (d) Pioneers | | |
| 45 | 1,260 | .. | 1,260 | 38,932 | 45 | 1,890 | 2,475 | 45 | 1,260 | ... | 1,260 | 38,931 | 45 | 1,890 | 2,475 | (e) British Infantry— (1) British Infantry Battalions | 4,97,13,360 | 5,00,84,500 |
| 1 | 1 | .. | 1 | .. | 4 | 246 | 12 | 1 | 1 | ... | 1 | ... | 4 | 244 | 12 | (2) Training Company for ditto | | |
| 78 | 826 | 110 | 936 | .. | 1,561 | 54,833 | 3,745 | 78 | 824 | 112 | 936 | ... | 1,561 | 54,833 | 3,744 | (f) Indian Infantry— (1) Indian Infantry battalions, Active. | 4,52,69,460 | 4,51,76,300 |
| 20 | 260 | .. | 260 | .. | 441 | 18,159 | 1,180 | 20 | 260 | ... | 260 | | 441 | 18,159 | 1,180 | (2) Indian Infantry Battalions, Gurkhas | | |
| | | | | | | | | | | | | | | | | (3) Indian Infantry Battalions, Training | | |
| 18 | 89 | .. | 89 | .. | 89 | 812 | 54 | 18 | 88 | ... | 88 | ... | 88 | 797 | 71 | (i) Headquarters | | |
| 78 | 78 | .. | 78 | .. | 156 | 11,466 | 702 | 78 | 78 | ... | 78 | ... | 156 | 11,466 | 702 | (ii) Companies | | |
| .. | 2,514 | 110 | 2,624 | 38,932 | 2,295 | 87,406 | 8,169 | ... | 2,511 | 112 | 2,623 | 38,931 | 2,295 | 87,389 | 8,184 | | 9,49,82,820 | 9,52,60,800 |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | 72 | .. | 72 | 870 | .. | .. | 192 | 5 | 60 | ... | 60 | 725 | ... | ... | 160 | (g) Royal Tank Corps— | | |
| 2 | 24 | .. | 24 | 268 | .. | .. | 64 | 3 | 36 | ... | 36 | 402 | ... | ... | 96 | (1) Armoured Car Companies<br>(2) Light Tank Companies | 21,17,520 | 21,25,900 |
| .. | 96 | .. | 96 | 1,138 | .. | .. | 256 | ... | 96 | ... | 96 | 1,127 | ... | ... | 256 | | 21,17,520 | 21,25,900 |
| .. | 142 | 2 | 144 | 1,986 | 68 | 3,493 | 816 | ... | 143 | 1 | 144 | 1,938 | 68 | 3,618 | 763 | (h) Indian Signal Corps | 63,19,000 | 62,45,200 |
| .. | .. | .. | .. | .. | .. | 2,940 | .. | ... | ... | ... | ... | ... | ... | 2,940 | ... | (i) Reservists— | | |
| .. | .. | .. | .. | .. | .. | 2,325 | .. | ... | ... | ... | ... | ... | ... | 2,325 | ... | (1) Cavalry | | |
| .. | .. | .. | .. | .. | .. | 2,350 | .. | ... | ... | ... | ... | ... | ... | 2,350 | ... | (2) Artillery | | |
| .. | .. | .. | .. | .. | .. | 24,120 | .. | ... | ... | ... | ... | ... | ... | 24,120 | ... | (3) Engineers | | |
| .. | .. | .. | .. | .. | .. | 625 | .. | ... | ... | ... | ... | ... | ... | 625 | ... | (4) Infantry | | |
| .. | 1 | .. | 1 | .. | .. | 654 | 3 | .. | 1 | ... | 1 | 1 | ... | 652 | 3 | (5) Signal Service<br>(6) Railway Nucleus Reserve. | 22,34,000 | 22,25,000 |
| .. | .. | .. | .. | .. | .. | 246 | .. | ... | ... | ... | ... | ... | ... | 255 | ... | (7) Supplementary Reserve. | | |
| .. | 1 | .. | 1 | .. | .. | 33,260 | 3 | ... | 1 | ... | 1 | 1 | ... | 33,267 | 3 | | 22,34,000 | 22,25,000 |
| .. | 3,845 | 154 | 3,999 | 54,340 | 3,175 | 1,55,054 | 19,329 | ... | 3,834 | 159 | 3,993 | 53,963 | 3,167 | 1,55,051 | 18,999 | Total A.—Forces in India proper and Burma | 14,36,38,000 | 14,38,38,000 |
| | | | | | | | | | | | | | | | | B.—Miscellaneous— | | |
| .. | 2 | .. | 2 | .. | 6 | 110 | 60 | .. | 2 | ... | 2 | ... | 6 | 110 | 60 | (a) Governor-General's Body Guard. | 1,06,840 | 1,15,000 |
| .. | 110 | 11 | 121 | .. | .. | .. | .. | ... | 120 | 50 | 170 | ... | ... | ... | ... | (b) Officers with King's commissions unemployed or under training for the Indian Army | 3,77,160 | 7,98,000 |
| | | | | | | | | | | | | | | | | (c) Leave allowances paid by non-military departments | 96,000 | 96,000 |
| | | | | | | | | | | | | | | | | (d) *Deduct*—Recoveries under Contributory Pensions Act, 1925 | *9,05,000* | *8,40,000* |
| | | | | | | | | | | | | | | | | (e) *Deduct*—Recoveries on account of family allotments, B. T. | *30,71,000* | *28,00,000* |
| | | | | | | | | | | | | | | | | (f) *Deduct*—Recoveries on account of family allotments, I. A. | *2,29,000* | *3,10,000* |
| .. | 112 | 11 | 123 | .. | 6 | 110 | 60 | ... | 122 | 50 | 172 | ... | 6 | 110 | 60 | Total B. Miscellaneous. | —36,25,000 | —30,31,000 |
| 1 | 14 | .. | 14 | .. | 23 | 860 | 57 | 1 | 14 | ... | 14 | ... | 23 | 859 | 57 | C.—Indian Infantry serving at Hong Kong | 4,14,000 | 4,27,000 |
| | 3,971 | 165 | 4,136 | 54,340 | 3,204 | 1,56,024 | 19,446 | ... | 3,970 | 209 | 4,179 | 53,963 | 3,196 | 1,56,020 | 19,116 | Total—Head 1 | 14,04,27,000 | 14,12,34,000 |

EXPLANATIONS.

SUB-HEAD A.—*Forces in India proper and Burma.*

ORGANISATION.

*British Cavalry.*

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, was reduced to 20. Of these, 5 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—With effect from February 1935 a regiment of British Cavalry in India consists of a regimental headquarters (containing a Vickers Berthier Troop) and 3 sabre squadrons.

*Indian Cavalry.*

Before the Great War there were in the Indian Army 39 regiments of Cavalry, excluding the Bodyguards of H. E. the Viceroy and Their Excellencies the Governors of Madras, Bombay and Bengal, and the Aden Troop which was maintained for local service in Aden.

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

2. In the post-war re-organisation, 36 regiments were converted from a silladar* to a non-silladar basis and were amalgamated to form the existing number, *viz.*, 21. These 21 regiments are linked into seven groups of 3 regiments, of which one regiment, in turn, is located at the group centre station. In addition to its normal duties, this group centre regiment is responsible for the training of reservists of its group.

Each regiment is now organised on the basis of headquarter wing (including a Vickers Berthier Troop) and three sabre squadrons with the following peace establishment :—

| British officers (including Indian officers with King's commissions). | Indian officers. | Indian other ranks. | Followers. |
|---|---|---|---|
| 14 | 19 | 492 | 192 |

3. The total reserve establishment of the Indian Cavalry is 2,940 class C. A number of classes 'A' and 'B' reservists still exist ; these will be gradually eliminated. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Regular periodical reliefs are carried out, two years being spent in a frontier station and 4 or 5 years in non-frontier stations.

*Royal Artillery.*

(*i*) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery, which formerly comprised two corps, *viz.*, (*i*) The Royal Horse and Royal Field Artillery and (*ii*) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a section of the single corps, the Royal Artillery.

As a measure of Indianisation an Indian regiment of Artillery was formed with effect from the 15th January 1935, *i.e.*, the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company, Madras Pioneers was abolished with effect from the same date.

* A system under which each man provided his own horse and equipment.

EXPLANATIONS—*contd.*

The following table shows the number of units of the various branches serving in India :—

| | Number of Batteries to a Brigade. | Number of Guns to a Battery. | Number of Brigades, etc. |
|---|---|---|---|
| | | *Royal Artillery.* | |
| Royal Horse Artillery | .. | Six-13 pdr. | No Brigade organisation exists in India. There are 4 independent Batteries. |
| Field. Horsed (Higher establishment.) | 4 | 2 Batteries of six 18 prs. each and 2 Batteries of six 4·5″ Hows. each. | 4 Brigades. |
| Field, Horsed (Lower establishment). | 4 | 2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Hows. each. | 4 Brigades. |
| Field, Mechanized | 4 | 2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4·5″ Hows. each. | 2 Brigades. |
| Mountain | 4 | 1 Light Battery (British) and 3 Mountain Batteries each of four 3·7″ Hows. | 6 Brigades.<br>1 Unbrigaded Mountain Battery.<br>1 Section—Chitral.<br>1 Survey Section. |
| Medium | 3 | 2 Batteries of six 6″ Hows. each and 1 Battery of four 60 pdrs. | 2 Brigades. |
| Anti-Aircraft | .. | Eight 3 inch 20 cwt. | 1 Battery. |
| Heavy | 2 | Various | 1 Brigade. |
| | | *Indian Artillery.* | |
| Field, Horsed | 4 | 2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Hows, each. | 1 Brigade. |

(*ii*) *Training centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field and Medium Artillery.

The Mountain Artillery Training Centre at Ambala recruits and trains Indian ranks for Light and Mountain and Heavy Artillery.

*Engineer units.*

(*i*) *Present organisation.*—The Engineers include four branches :—

(1) Field Units.

(2) Works Services (provided for under Head, 8—Military Engineer Services).

(3) Defence Lights Maintenance Section.

(4) Transportation.

1. *Field Units.*—The Field units in India consist of 4 Field troops, 17 Field companies 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners.

2. *Defence Lights Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purpose of assisting A. F. I. Fortress Companies, R. E., to maintain the lights at these defended ports.

EXPLANATIONS—*contd.*

3. *Transportation.*—A small reserve of essential trades is now maintained in peace for the formation of the Railway Reserve Regiment, when required.

(*ii*) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Head quarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners.

*British Infantry.*

*Organisation.*—There are 45 British Infantry battalions in India. Each battalion is linked to a battalion of the same regiment in the United Kingdom ; its strength is maintained by drafts from this home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

This system of linking battalions in pairs—so that one of them serving at home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1873, and is generally spoken of as the " Cardwell system ".

Three battalions leave India each year and are replaced by battalions from the United Kingdom or from the Colonies.

*Organisation of the battalion.*—In 1929, a change of organisation was introduced, and the battalion now comprises :—

Headquarters Wing

1 Support company.

3 Rifle companies.

Each rifle company has 4 Lewis guns.

The support company is organised into headquarters and 3 platoons (all on pack) each of 2 sections of 2 Vickers guns each.

*Indian Infantry.*

In 1914 the number of Indian Infantry units was :—

| | |
|---|---|
| 95 Infantry regiments of 1 battalion | 95 battalions |
| 11 Infantry regiments of 2 battalions | 22 „ |
| | 117 „ |

A large number of units was raised during the war and disbanded on its termination.

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments' each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

The total number of Indian Infantry units, whose cost is debitable to the Indian* revenues is :—

| | |
|---|---|
| Active battalions (excluding Gurkhas) in India | 78 |
| Gurkha battalions (all in India) | 20 |
| Training battalions (all in India) | 18 |

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 79† battalions at 280 per battalion) is 22,120, class 'C'. A number of classes 'A' and 'B' still exist; these, however, will be gradually eliminated. Reserve training is biennial consisting of three periods of training during reserve service.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

(3) *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, *e.g.*, Lahore, Poona, Quetta, etc. Training battalions are stationed at permanent locations.

*Royal Tank Corps.*

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank battalions, Light Tank companies and Armoured Car companies. There are none of the former in India. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks.

*Organisation.*—3 Light Tank Companies. Each company consists of Headquarters and 3 Sections and is armed with 25 Light Tanks; 4 for Company Headquarters and 7 per Section.

5 Armoured Car Companies. Each company consists of Headquarters and 3 Sections and is armed with 16 armoured cars; 1 for Company Headquarters and 5 per Section. The armoured cars at present in India are of various types.

*Drafts* are found from Tank Battalions at Home and are given special training in armoured car work before proceeding to India.

*Reliefs* in India are carried out periodically in accordance with a set programme.

*The Royal Tank Corps School, India*, located at Ahmednagar, trains officers and non-commissioned officers as armament and driving and maintenance instructors. It is budgetted for under head 2-A (j).

*Signals.*

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate depôt called the Signals Service Depôt was raised and the Indian Signal Corps was formed.

In 1927 and again in 1933 the Indian Signal Corps was re-organised and now comprises the following units :—

Signal Training Centre, India.

2 Corps Signals.

4 Cavalry Brigade Signal Troops.

4 Divisional Signals.

3 District Signals.

1 Experimental Wireless Section.

Zhob Signal Section.

The British personnel of the Indian Signal Corps are found by the Royal Corps of Signals and they are trained and maintained by Signal units of the Home establishment. While serving on the Indian establishment, personnel of the Royal Corps of Signals are on the strength of "L" Company, Royal Corps of Signals which is a purely administrative unit.

The Indian ranks of the Indian Signal Corps are trained at the Signal Training Centre, India.

*Depots.*—The depôts for both British and Indian personnel form part of the Signal Training Centre, India.

* The cost of 2 Indian infantry battalions (including their affiliated training companies in India) serving overseas is charged to the Imp. Govt. and Federated Malay States Government.

†Includes reserves establishment of the Indian infantry battalion lent for service in China.

EXPLANATIONS—*contd.*

(*ii*) *Main changes.*—Prior to the re-organisation of the Indian Signal Corps in 1927 the British personnel were recruited from all arms of the service and were trained and maintained in India. In 1927, under the general re-organisation, the British portion of the Indian Signal Corps was amalgamated with the Royal Corps of Signals.

All British personnel are now trained and maintained by Home establishments.

(*iii*) The main changes in the re-organisation of the Indian Signal Corps during 1933 were :—

(1) Abolition of "T" Company, Indian Signal Corps.
(2) Re-organisation of the Signal Training Centre (India).
(3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

*Reservists.*

The Army reserve is intended to supplement the regular Army on mobilization. It consists of :—

(1) The Army in India Reserve of Officers.

(2) Indian Army Reservists.

(3) The Indian Supplementary Reserve.

(4) The Railway Reserve Regiment.

2. (1) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

*The establishment* of the Army in India Reserve of Officers is 1,468 comprised of 776 officers in class "A" and 692 in class "B".

*Training* is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class "B" do no training in peace.

*Pay.*—On joining the Reserve, officers of class "A" receive an outfit allowance of Rs. 400.

In time of peace every officer of class "A" receives a retaining fee of Rs. 200 per annum and every officer of class "B" Rs. 100 per annum. This allowance includes a sum for the maintenance of the prescribed outfit.

When called to Army service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(2) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It is comprised of class 'C' reservists for Indian Cavalry, Artillery, Sappers and Miners, Signals and Infantry and class 1 for Gurkha Rifles. The new class 'C' reserve was introduced for Indian Cavalry, Artillery, Sappers and Miners and Signals with effect from 1st October 1932 and for Indian Infantry with effect from 1st May 1932. There still remain a number of classes 'A' and 'B' reservists which count against the authorised establishment of the reserve but these will be gradually eliminated.

Training for Indian Cavalry, Infantry and Gurkha Rifles reservists is carried out biennially.

*Pay.*—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of the service.

(3) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

The Indian Supplementary Reserve is divided into two categories :—

(1) Category A, comprising four classes of tradesmen (electricians, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month (2 months in the case of electricians) and one month annually thereafter.

(2) Category B, consisting of 22 classes of tradesmen who are *not* required to undergo training in peace but are annually trade-tested.

*Pay.*—Category A reservists receive pay ranging from Rs. 50 to Rs. 90 per mensem according to trade during the period of their training only. For the rest of the year they are paid a bounty ranging from Rs. 4 to Rs. 6 per mensem according to trade.

Category B reservists only receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases for both categories with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

EXPLANATIONS—*concld*

(4) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

*Training.*—Reservists are not required to undergo military training.

*Pay.*—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

*Note.—British Army Reservists.*—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are :—

(*i*) Those who enlisted in India ;
(*ii*) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad ; and
(*iii*) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army service on mobilization, consequently reserve pay is not admissible.

The following main changes have been considered in budget 1935-36 :—

(*a*) Re-organisation of British cavalry regiments involving a decrease of 5 British other ranks and an increase of 5 Indian other ranks.
(*b*) Re-organisation of engineers and abolition of 3 litho sections and 1 printing section entailing a reduction of 3 officers, 17 British other ranks, 67 Indian other ranks and 37 followers, and an increase of 3 Indian officers.
(*c*) Increase of followers in Indian Infantry training battalion headquarters, in consequence on the amendment of peace establishments.
(*d*) Change over to the peace establishment of a light tank company of 9th armoured car company, involving a decrease of 11 British other ranks.
(*e*) Introduction of Indianization measures in Indian Signal Corps, resulting in reduction of 48 British other ranks, and increase of 66 Indian other ranks and 6 followers.
(*f*) Alterations to the establishments of (*i*) frontier posts, (*ii*) Mountain brigades, Royal artillery, and (*iii*) fort armaments; replacement of the reinforcement field brigade, Royal artillery, by an Indian field brigade, and other minor changes, involving a reduction of 2 British officers, 296 British other ranks, 8 Indian officers, 67 Indian other ranks and 135 followers.
(*g*) Abolition of "A" Company, Madras pioneers, resulting in a reduction of 2 Indian officers, 103 Indian other ranks and 6 followers.
(*h*) Provision of Indian fitters in mountain artillery on mobilization involving an increase of 9 reservists in Supplementary reserve.

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-A is distributed under detailed heads as follows :—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | EXPENDITURE. | Rs. | Rs. | Rs. | Rs. |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA. Detailed heads— | | | | |
| 3,999 | 3,993 | (1) Pay of officers | 3,59,34,089 | 3,68,90,000 | 3,67,00,000 | 3,58,82,300 |
| 54,340 | 53,963 | (2) Pay of British soldiers | 5,31,90,622 | 5,31,66,000 | 5,30,75,000 | 5,29,45,240 |
| 58,229* | 1,58,218* | (3) Pay of Indian officers and other ranks and civilians | 3,81,40,285 | 3,81,47,000 | 3,81,39,000 | 3,82,00,000 |
| 19,329 | 18,999 | (4) Pay of followers | 36,95,984 | 36,90,000 | 37,10,000 | 37,14,000 |
| | | (5) Kit and clothing allowances for British troops | 47,70,466 | 47,38,000 | 47,54,000 | 47,30,000 |
| | | (6) Kit and clothing allowances for Indian troops and followers | 39,93,189 | 39,36,000 | 39,36,000 | 39,46,000 |
| | | (7) Deferred pay and gratuities | 24,49,444 | 25,00,000 | 22,00,000 | 22,00,000 |
| | | (8) Miscellaneous | 24,27,755 | 24,19,000 | 24,96,000 | 23,70,190 |
| | | *Deduct*—Emergency cut in pay | *20,14,043* | *18,48,000* | *19,00,000* | *1,49,730* |
| | | TOTAL SUB-HEAD A | 14,25,87,791 | 14,36,38,000 | 14,31,10,000 | 14,38,38,000 |

*Include 200 Recruit Boys.

SERVICES—*contd.*

EXPLANATIONS.

*General.*

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 28 and 29.

*Item (1).*—Pay of rank of regimental officers (including officers of the army in India reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowances for chargers, presidency town allowance at Calcutta, Rangoon and Bombay, local allowance at Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the pay of British officers in India now consists of the following elements :—

(1) A basic pay of rank.

(2) An Indian allowance.

(3) A servant's allowance.

(4) Free quarters or a lodging allowance in lieu.

(5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian army officers contains the foregoing items *plus* an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which the departmental service entails. Officers of the Royal engineers also receive engineer pay which is granted in all parts of the Empire for their special qualifications and similarly officers of the Indian signal corps receive an addition of signal pay.

In addition, separation allowance has been introduced for married officers serving in stations, where, under the orders of Government, their families may not accompany them. Officers who were liable to draw decreased emoluments in consequence of the pay revision, were allowed to retain their old rates of pay until promotion or change of appointment; consequently the estimates under all officers' pay heads, are higher than will ultimately be the case when the full effects of the revision have materialised.

*Item (2).*—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesmen's rates, if employed in a technical arm of the service, messing allowance at 3½ annas a day (5 annas during the winter months and 4½ annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail. Pay charges of drafts and details during the voyage period, when proceeding to and from India, which were hitherto included in the capitation charges, have with effect from 1933-34 been included under this head.

EXPLANATIONS—*contd.*

Reduced rates of pay for British soldiers enlisted or re-enlisted after 26th October 1925 have been introduced in England and have been applied to India. The bulk of the British troops on the Indian establishment are now drawing these reduced rates of pay.

*Item (3).*—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depôt of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail.

*Item (4).*—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

*Item (5).*—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 90 per annum.

*Item (6).*—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rate for Indian officers is Rs. 37-8-0 per annum, inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks and enrolled followers the rates are Rs. 32-4-0 and Rs 19-8-0 per annum respectively.

*Item (7).*—A lump sum payment is made to Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included under this head.

*Item (8).*—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacement of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., repairs to and manufacture of section boxes for small arms ammunition, cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced, and the cost of stores used in the sappers and miners park and for field practice.

Budget 1935-36 is more than budget 1934-35 by Rs. 2·00 lakhs due chiefly to the following causes :—

| | In lakhs of Rs. |
|---|---|
| *Increases—* | |
| 1. Restoration of pay cut for 11 months . . . . . | 16·98 |
| 2. Minor variations, net . . . . . | ·31 |
| | 17·29 |

EXPLANATIONS—*contd.*

*Decreases—*

| | |
|---|---|
| 1. *Pay of officers.*—The decrease is mainly due to savings under war block scheme (9·00), absorption of surplus officers and other minor variations. This is partly counterbalanced by increases due to promotion of officers from the rank of captain to major and provision for pay of Indian commissioned officers posted to the special list of the Indian land forces for two months . . . . . | 10·08 |
| 2. *Pay of British soldiers.*—The decrease is due mainly to Indianization of a field brigade of artillery and certain signal units. The decrease is partly counterbalanced by excess expenditure as a result of the partial restoration from 1st July 1934 of the temporary reduction in the pay of British soldiers enlisted prior to October 1925, increase in voyage pay of drafts and details from 21 days to 22 days, provision of pay for an extra day (1935-36 being a leap year) . . . . . | 2·21 |
| 3. *Deferred pay.*—Decrease anticipated on the progress of actuals | 3·00 |
| | 15·29 |
| Net increase . | 2·00 |

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-B is distributed as follows:—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| **SUB-HEAD B.—MISCELLANEOUS.** | | | | | | |
| MINOR HEAD (*a*)—GOVERNOR GENERAL'S BODYGUARD. | | | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . . | | 33,900 | | 33,900 |
| 115 | 115 | (2) Pay of Indian officers, other ranks and civilians | | 42,000 | | 46,000 |
| 60 | 60 | (3) Pay of followers . | | 11,000 | | 12,350 |
| | | (4) Kit and clothing allowances . . | | 9,000 | | 9,550 |
| | | (5) Deferred pay . . | | 1,000 | | 1,500 |
| 1 | 1 | (6) Hospital charges . | | 3,240 | | 6,400 |
| | | (7) Miscellaneous . . | | 5,500 | | 5,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,800* | | *200* |
| | | TOTAL MINOR HEAD (*a*) | 1,04,587 | 1,06,840 | 1,13,000 | 1,15,000 |
| 121 | 170 | MINOR HEAD (*b*)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY . . . . | | 4,03,560 | | 8,00,000 |
| | | *Deduct*—Emergency cut in pay | | *26,400* | | *2,000* |
| | | TOTAL MINOR HEAD (*b*) . | 4,88,071 | 3,77,160 | 5,72,000 | 7,98,000 |
| | | MINOR HEAD (*c*)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS . . . | 99,390 | 96,000 | 96,000 | 96,000 |
| | | MINOR HEAD (*d*) *Deduct*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . . . . . | *8,39,915* | *9,05,000* | *8,40,000* | *8,40,000* |
| | | MINOR HEAD (*e*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T. . . . | *28,35,643* | *30,71,000* | *27,60,000* | *28,90,000* |
| | | MINOR HEAD (*f*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—I. A. . . . | *3,35,186* | *2,29,000* | *4,00,000* | *3,10,000* |
| | | TOTAL SUB-HEAD B . | —33,18,696 | —36,25,000 | —32,19,000 | —30,31,000 |

SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Governor General's bodyguard—*

The increase of Rs. ·08 lakh in budget 1935-36 as compared with budget 1934-35 is due to normal fluctuations.

*Minor Head (b)—Officers with King's commissions unemployed or under training for the Indian army.*—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian army, is charged to this minor head. The pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

Budget 1935-36 is more than budget 1934-35 by Rs. 4·21 lakhs due to an increase on the basis of actuals and the inclusion of provision of 2·00 for the pay of officers coming out of the Indian Military Academy.

*Minor Head (c)— Leave allowances paid by non-military departments.*—The provision against this head represents proportionate leave pay charges debited to the Army Department on account of civil officers and subordinates who have had military service and who take leave after reversion to the Civil Department.

*Minor Heads (d), (e) and (f)* represent recoveries effected from British soldiers under the Contributory Pensions Act, 1925, and for family allotments.

The decrease in recoveries under minor heads (*d*) and (*e*) and the increase under (*f*) are based on the progress of actuals.

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-C is distributed as follows :—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG. | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of officers . . | | 1,47,380 | | 1,40,550 |
| 883 | 882 | (2) Pay of Indian officers and other ranks and civilians . . . | | 2,34,100 | | 2,35,630 |
| 57 | 57 | (3) Pay of followers . | | 11,400 | | 10,460 |
| | | (4) Kit and clothing allowances . . . | | 23,100 | | 21,220 |
| | | (5) Deferred pay . . | | 900 | | 520 |
| | | (6) Miscellaneous . . | | 5,520 | | 19,300 |
| | | *Deduct*—Emergency cut in pay . . . | | *8,400* | | *680* |
| | | TOTAL SUB-HEAD C. . | 4,80,521 | 4,14,000 | 4,20,000 | 4,27,000 |
| | | TOTAL INDIA . . | 13,97,49,616 | 14,04,27,000 | 14,03,11,000 | 14,12,34,000 |

SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head C—Indian Infantry serving at Hong Kong.*—Provision for the cost of the Indian infantry battalion at Hong Kong is made against this sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster at Hong Kong and partly by recoveries in England from the War Office.

Budget 1935-36 is more than budget 1934-35 by Rs. ·13 lakh due to the restoration of the emergency cut in pay from April 1935 and other minor fluctuations.

## MAIN HEAD 1.—FIGHTING

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—ENGLAND— | | | | |
| (*a*) Payments to War Office for British troops serving in India . | | 1,66,67,000 | | 1,63,34,000 |
| (*b*) Discharge gratuities and deferred pay of British troops . . | | 5,54,000 | | 5,20,000 |
| (*c*) Vocational training of British troops . . . . . | | 3,04,000 | | 2,60,000 |
| (*d*) Furlough allowances and voyage pay of British Regiments— | | | | |
| (1) Officers . . . . . | | 12,60,000 | | 12,00,000 |
| (2) Men . . . . . | | 7,80,000 | | 7,20,000 |
| (*e*) Furlough allowances: Indian Army: Regimental . . | | 32,00,000 | | 36,00,000 |
| (*f*) National Health Insurance: Army | | 5,16,000 | | 5,09,000 |
| (*g*) Unemployment Insurance: Army | | 18,00,000 | | 18,00,000 |
| (*h*) Contributory Pensions . . | | 15,46,000 | | 15,28,000 |
| (*i*) Marriage allowances and allotments, British troops . . | | 34,00,000 | | 34,00,000 |
| (*j*) Marriage allowances and allotments, Indian Army . . | | 3,40,000 | | 3,80,000 |
| (*k*) Pay of 2nd Lieutenants on appointment. . . . . | | 1,68,000 | | 1,47,000 |
| (*l*) Consolidated clothing allowances . | | 10,000 | | 10,000 |
| (*m*) Fighting Units: Miscellaneous . | | 14,000 | | 12,000 |
| (*n*) Leave allowances paid by non-Military Departments . . | | 2,80,000 | | 1,60,000 |
| Emergency deductions from leave salaries . . . . . | | *9,000* | | .. |
| TOTAL SUB-HEAD D.—ENGLAND | 2,97,99,627 | 3,08,30,000 | 3,00,04,000 | 3,05,80,000 |
| SUB-HEAD E.—Exchange on English Expenditure . . . . . | —9,350 | .. | —52,000 | .. |
| TOTAL EXPENDITURE MAIN HEAD 1 | 17,95,39,893 | 17,12,57,000 | 17,02,63,000 | 17,18,14,000 |

SERVICES—*contd.*

EXPLANATIONS.

(*a*) This item represents the cost of raising and training in England British troops for service with the British Army in India.

(*b*), (*f*) (*g*). These charges pertain to the British troops serving in India, the Indian liability being determined by establishments in India or period of service rendered to India.

(*c*) Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

(*d*) and (*l*). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(*e*) This represents leave pay of officers of the Indian Army employed regimentally while on leave *ex*-India.

(*h*) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1925. Under the Act, the amount of contribution per week is 9*d*. Half of this amount is recovered from the soldiers.

(*i*) and (*j*). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(*k*) Pay, etc., issued to British officers on their appointment to the Indian Army is provided for under this head.

(*n*) The leave allowances paid to civil officers in respect of leave earned during their military service are charged to this head.

MAIN HEAD 1.—FIGHTING

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| India— | | | | |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA— | | | | |
| Detailed heads— | | | | |
| *Insurance fees on account of horses* | | 40,000 | | .. |
| (1) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists | | .. | | .. |
| (2) Miscellaneous | | 2,10,000 | | 2,20,000 |
| TOTAL SUB-HEAD A. | 3,29,827 | 2,50,000 | 2,50,000 | 2,20,000 |
| SUB-HEAD B.—MISCELLANEOUS | 797 | .. | .. | .. |
| SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG | 3,33,033 | 3,00,000 | 3,20,000 | 3,20,000 |
| TOTAL INDIA | 6,63,657 | 5,50,000 | 5,70,000 | 5,40,000 |
| SUB-HEAD D.—ENGLAND— | | | | |
| (1) Contribution by Imperial Government to Cost of India's defence | | 2,00,00,000 | | 2,00,00,000 |
| (2) Consolidated clothing allowances | | 13,000 | | 8,000 |
| (3) Amount received from the Imperial Government on account of Indian Regiment lent for service in the Colonies | | 4,80,000 | | 4,00,000 |
| (4) Miscellaneous | | 60,000 | | 1,00,000 |
| (5) Leave allowances paid by non-Military Departments | | .. | | |
| TOTAL SUB-HEAD D.—ENGLAND | 2,09,05,115 | 2,05,53,000 | 2,09,97,000 | 2,05,08,000 |
| SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS | —70,312 | .. | —37,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD 1 | 2,14,98,460 | 2,11,03,000 | 2,15,30,000 | 2,10,48,000 |

SERVICES—*concld.*

EXPLANATIONS.

# MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—Military Training | 25,60,440 | 46,925 | 25,13,515 | 28,47,000 | 43,000 | 28,04,000 | 28,39,000 | 43,000 | 27,96,000 | 30,75,000 | 43,000 | 30,32,000 |
| B.—Education | 34,79,691 | 4,91,129 | 29,88,562 | 37,19,000 | 4,90,000 | 32,29,000 | 36,51,000 | 5,00,000 | 31,51,000 | 37,79,000 | 4,81,000 | 32,98,000 |
| C.—Indian Army Service Corps | 1,76,05,467 | 23,846 | 1,75,81,621 | 1,73,96,000 | 28,000 | 1,73,68,000 | 1,73,01,000 | 20,000 | 1,72,81,000 | 1,83,92,000 | 20,000 | 1,83,72,000 |
| D.—Remount Depots and Breeding Operations | 21,02,960 | 23,852 | 20,79,108 | 20,22,000 | 25,000 | 19,97,000 | 20,25,000 | 20,000 | 20,05,000 | 21,20,000 | 23,000 | 20,97,000 |
| E.—Army Veterinary Services | 9,75,840 | 319 | 9,75,521 | 9,47,000 | 1,000 | 9,46,000 | 9,72,000 | 1,000 | 9,71,000 | 9,59,000 | 1,000 | 9,58,000 |
| F.—Indian Army Ordnance Corps. | 61,10,794 | 6,164 | 61,04,630 | 66,56,000 | 6,000 | 66,50,000 | 68,45,000 | 6,000 | 68,39,000 | 71,61,000 | 6,000 | 71,55,000 |
| G.—Medical Colleges and Schools | 2,04,617 | 1,950 | 2,02,667 | 2,96,000 | ... | 2,96,000 | 2,93,000 | 1,000 | 2,92,000 | 2,46,000 | ... | 2,46,000 |
| H.—Central Disposals Organisation | ... | 2,789 | —2,789 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| I.—Medical Services | 1,35,13,676 | 2,61,806 | 1,32,51,870 | 1,35,70,000 | 2,80,000 | 1,32,90,000 | 1,39,48,000 | 2,70,000 | 1,36,78,000 | 1,47,51,000 | 2,62,000 | 1,44,89,000 |
| J.—Military Accounts Officers. | 92,86,189 | 18,017 | 92,68,172 | 94,04,000 | 13,000 | 93,91,000 | 92,90,000 | 13,000 | 92,77,000 | 97,65,000 | 13,000 | 97,52,000 |
| K.—Ecclesiatical Establishment | 4,53,405 | 45 | 4,53,360 | 4,76,000 | 2,000 | 4,74,000 | 4,52,000 | ... | 4,52,000 | 4,31,000 | ... | 4,31,000 |
| L.—Administration of Cantonments | 15,75,502 | 4,42,628 | 11,32,874 | 15,29,000 | 4,20,000 | 11,09,000 | 16,21,000 | 4,50,000 | 11,71,000 | 16,01,000 | 4,50,000 | 11,51,000 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA . . | 15,40,743 | 498 | 15,40,245 | 12,71,000 | 1,000 | 12,70,000 | 12,30,000 | ... | 12,30,000 | 13,13,000 | 1,000 | 13,12,000 |
| N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA . . . . | 9,81,507 | 1,107 | 9,80,400 | 10,31,000 | 2,000 | 10,29,000 | 10,16,000 | 1,000 | 10,15,000 | 10,51,000 | 1,000 | 10,50,000 |
| O.—MISCELLANEOUS SERVICES UNDER THE C. G S. | 3,91,491 | ... | 3,91,491 | 5,35,000 | .. | 5,35,000 | 4,72,000 | ... | 4,72,000 | 5,41,000 | ... | 5,41,000 |
| P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA . . | 1,70,702 | 15 | 1,70,687 | 1,97,000 | .. | 1,97,000 | 1,75,000 | ... | 1,75,000 | 1,92,000 | ... | 1,92,000 |
| Q.—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS. | ... | ... | ... | 2,13,000 | .. | 2,13,000 | 1,57,000 | ... | 1,57,000 | 2,71,000 | ... | 2,71,000 |
| TOTAL INDIA . | 6,09,53,024 | 13,21,090 | 5,96,31,934 | 6,21,09,000 | 13,11,000 | 6,07,98,000 | 6,22,87,000 | 13,25,000 | 6,09,62,000 | 6,56,48,000 | 13,01,000 | 6,43,47,000 |
| R.—ENGLAND . | 43,90,744 | 81,458 | 43,09,286 | 42,41,000 | 45,000 | 41,96,000 | 41,86,000 | 56,000 | 40,80,000 | 42,39,000 | 56,000 | 41,83,000 |
| EXCHANGE . | —4,167 | —132 | —4,035 | .. | .. | .. | —7,000 | ... | —7,000 | ... | ... | ... |
| TOTAL MAIN HEAD 2/II | 6,53,39,601 | 14,02,416 | 6,39,37,185 | 6,63,50,000 | 13,56,000 | 6,49,94,000 | 6,64,16,000 | 13,81,000 | 6,50,35,000 | 6,98,87,000 | 13,57,000 | 6,85,30,000 |

## MAIN HEAD 2/II.—

EXPLANATIONS:

Budget 1935-36 is more than budget 1934-35 by Rs. 35·36 lakhs due mainly to the following causes :—

| | Lakhs of Rs. |
|---|---|
| *Increases.* | |
| (1) Restoration of the emergency cut in pay from April 1935 . | 19·70 |
| (2) Transfer of provision from Head 7 on account of rail charges connected with Artillery practice camps . . . . | 1·55 |
| (3) Increase in peace establishment of supply units and Animal transport . . . . . | 4·18 |
| (4) Replacement of military launches . . . . . | 1·47 |
| (5) Arsenals and Depots, mainly based on progress of actuals . | 2·72 |
| (6) Medical Services—owing mainly to changes in conditions of service of officers and re-organisation of the Indian Hospital Corps . . . . . | 7·39 |
| (7) Other minor variations, net . . . . . | 1·46 |
| | 38·47 |
| *Decrease.* | |
| (1) Reorganisation of Mechanical Transport Services . . . | 3·11 |
| Net increase . | 35·36 |

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | EXPENDITURE IN INDIA. | | | | |
| | | SUB-HEAD A.—MILITARY TRAINING. | | | | |
| | | MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of British soldiers | | 8,690 | | 9,240 |
| .. | .. | (2) Pay of Indian officers and other ranks and establishments | | .. | | .. |
| | | (3) Kit and clothing allowances | | 360 | | 360 |
| | | (4) Miscellaneous allowances and expenses | | 1,600 | | 1,560 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (a). | 10,262 | 10,650 | 11,000 | 11,160 |
| | | MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers | | 87,000 | | 84,000 |
| 9 | 9 | (2) Pay of British soldiers | | 24,000 | | 25,490 |
| 47 | 47 | (3) Pay of Indian officers and other ranks and establishments | | 18,000 | | 17,270 |
| | | (4) Kit and clothing allowances | | 1,320 | | 1,280 |
| | | (5) Miscellaneous allowances and expenses | | 4,500 | | 5,000 |
| | | *Deduct*—Emergency cut in pay | | *4,760* | | *390* |
| | | TOTAL MINOR HEAD (b) | 1,20,995 | 1,30,060 | 1,23,000 | 1,32,650 |
| | | MINOR HEAD (c)—STAFF COLLEGE, QUETTA. | | | | |
| | | Detailed heads— | | | | |
| 40 | 38 | (1) Pay of officer students | | 4,40,710 | | 4,39,870 |
| 10 | 11 | (2) Pay of officers | | 2,16,760 | | 2,33,770 |
| 5 | 5 | (3) Pay of British soldiers | | 19,770 | | 21,390 |
| 32 | 32 | (4) Pay of Indian officers and other ranks and establishments | | 18,180 | | 18,560 |
| | | (5) Kit and clothing allowances | | 560 | | 600 |
| | | (6) Miscellaneous allowances and expenses | | 52,930 | | 52,930 |
| | | *Deduct*—Emergency cut in pay | | *34,100* | | *2,900* |
| | | TOTAL MINOR HEAD (c). | 6,78,096 | 7,14,810 | 7,35,000 | 7,64,220 |
| | | Carried over | 8,09,353 | 8,55,520 | 8,69,000 | 9,08,030 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*a*).—*Command Physical Training Staff.*—The responsibility for and super vision of physical training in commands is a part of the functions of the General Staff of Commands. A garrison physical training officer is, however, appointed without additional pay at each of the stations Rawalpindi, Quetta, Lucknow and Poona. They are assisted by four sergeants, whose pay is charged to this head.

*Minor Head* (*b*).—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its co-related subjects. The Commandant of the school is also the Inspector of physical training.

2. The annual outturn of students is British officers 30, British other ranks 132, Indian officers 22 and Indian other ranks 335.

*Minor Head* (*c*).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the higher branches of the science of war and in the duties of the staff. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. Twentynine students graduate each year.

Budget 1935-36 is more than budget 1934-35 by Rs. ·49 lakh due mainly to provision for an additional officer and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 8,09,353 | 8,55,520 | 8,69,000 | 9,08,030 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*d*)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . | | 42,180 | | 40,710 |
| 2 | 2 | (2) Pay of establishments | | 3,480 | | 6,430 |
| | | *Deduct*—Emergency cut in pay . . . | | *2,190* | | *200* |
| | | TOTAL MINOR HEAD (*d*) . | 48,699 | 43,470 | 42,000 | 46,940 |
| | | MINOR HEAD (*e*)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,11,000 | | 1,05,000 |
| 25 | 25 | (2) Pay of British soldiers | | 59,010 | | 60,160 |
| 99 | 99 | (3) Pay of Indian officers and other ranks and establishments . | | 39,090 | | 39,810 |
| | | (4) Kit and clothing allowances . . . | | 3,680 | | 3,390 |
| | | (5) Miscellaneous allowances and expenses . | | 14,700 | | 14,700 |
| | | *Deduct*—Emergency cut in pay . . . . | | *6,020* | | *470* |
| | | TOTAL MINOR HEAD (*e*) . | 2,28,291 | 2,21,460 | 2,21,000 | 2,22,590 |
| | | Carried over . | 10,86,343 | 11,20,450 | 11,32,000 | 11,77,560 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Heads (d) to (f).*—The Small Arms School, India, corresponds to the Small Arms School in England and similarly consists of a headquarters and two wings.

(*i*) Headquarters.
(*ii*) Pachmarhi Wing (rifle, light automatic, bayonet, grenade and revolver).
(*iii*) Ahmednagar Wing (machine gun).

The object of the School is—

(*i*) to train officers, warrant officers and non-commissioned officers as instructors in weapon training;
(*ii*) to keep in close touch with weapon training methods in units and to ensure thereby, and by the teaching at the School, that small arms training throughout the Army in India is conducted on a uniform system and in accordance with the manuals.

The annual out-turn of students is British officers 324, British other ranks 214 and Indian officers and other ranks 776.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 10,86,343 | 11,20,450 | 11,32,000 | 11,77,560 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*f*)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers | | 1,09,630 | | 1,04,000 |
| 16 | 16 | (2) Pay of British soldiers | | 39,250 | | 40,850 |
| 48 | 32 | (3) Pay of Indian officers and other ranks and establishments | | 15,330 | | 12,690 |
| | | (4) Kit and clothing allowances | | 1,830 | | 1,790 |
| | | (5) Miscellaneous allowances and expenses | | 7,900 | | 7,790 |
| | | *Deduct*.—Emergency cut in pay | | *5,820* | | *470* |
| | | TOTAL MINOR HEAD (*f*) | 1,73,192 | 1,68,120 | 1,60,000 | 1,66,650 |
| | | MINOR HEAD (*g*)—EQUITATION SCHOOL, SAUGOR. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers | | 88,130 | | 88,000 |
| 6 | 6 | (2) Pay of British soldiers | | 20,810 | | 21,460 |
| 324 | 324 | (3) Pay of Indian officers and other ranks and establishments | | 58,940 | | 59,270 |
| | | (4) Kit and clothing allowances | | 960 | | 960 |
| | | (5) Miscellaneous allowances and expenses | | 16,160 | | 18,000 |
| | | *Deduct*—Emergency cut in pay | | *5,040* | | *420* |
| | | TOTAL MINOR HEAD (*g*) | 1,73,453 | 1,79,960 | 1,84,000 | 1,87,270 |
| | | Carried over | 14,32,988 | 14,68,530 | 14,76,000 | 15,31,480 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*g*).—The Equitation School is located at Saugor and corresponds to the Equitation School, Weedon (England). Its objects are :—

(*a*) to train British officers and British and Indian non-commissioned officers, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership and skill at arms on uniform lines,

(*b*) to teach tactics with a view to ensuring a uniform system of training,

(*c*) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual outturn of students is British officers 20, British other ranks 20, Indian other ranks 30.

Budget 1935-36 is more than budget 1934-35 by Rs. ·07 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 14,32,988 | 14,68,530 | 14,76,000 | 15,31,480 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*h*)—SENIOR OFFICERS' SCHOOL, BELGAUM. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 1,35,000 | | 1,27,120 |
| 5 | 5 | (2) Pay of British soldiers | | 10,580 | | 11,930 |
| 23 | 23 | (3) Pay of Indian officers and other ranks and establishments . . | | 9,200 | | 9,740 |
| | | (4) Kit and clothing allowances . . . | | 770 | | 770 |
| | | (5) Miscellaneous allowances and expenses . | | 12,450 | | 12,480 |
| | | *Deduct*—Emergency cut in pay . . . | | *7,000* | | *570* |
| | | TOTAL MINOR HEAD (*h*) . | 1,58,475 | 1,61,000 | 1,63,000 | 1,61,470 |
| | | MINOR HEAD (*i*)—SCHOOL OF ARTILLERY (INDIA), KAKUL. | | | | |
| | | Detailed heads— | | | | |
| 7 | 7 | (1) Pay of officers . | | 1,19,000 | | 1,18,700 |
| 12 | 12 | (2) Pay of British soldiers | | 30,400 | | 33,580 |
| 44 | 42 | (3) Pay of Indian officers and other ranks and establishments . . | | 11,410 | | 11,770 |
| | | (4) Kit and clothing allowances . . . | | 1,080 | | 1,050 |
| | | (5) Miscellaneous allowances and expenses . | | 10,260 | | 8,700 |
| | | *Deduct*—Emergency cut in pay . . . | | *6,050* | | *520* |
| | | TOTAL MINOR HEAD (*i*) | 1,63,074 | 1,66,100 | 1,62,000 | 1,73,280 |
| | | MINOR HEAD (*j*)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . . | | 72,000 | | 69,990 |
| 43 | 39 | (2) Pay of British soldiers | | 82,000 | | 80,320 |
| 17 | 17 | (3) Pay of Indian officers and other ranks and establishments . . | | 5,190 | | 5,190 |
| | | (4) Kit and clothing allowances . . . | | 3,620 | | 3,620 |
| | | (5) Miscellaneous allowances and expenses . | | 7,110 | | 6,440 |
| | | *Deduct*—Emergency cut in pay . | | *3,700* | | *320* |
| | | TOTAL MINOR HEAD (*j*). | 1,70,970 | 1,66,220 | 1,63,000 | 1,65,240 |
| | | Carried over . | 19,25,507 | 19,61,850 | 19,64,000 | 20,31,470 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*h*).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). Its objects are :—

(*a*) to disseminate and inculcate sound tactical principles as laid down in the official manuals, thereby ensuring uniformity of methods in their application throughout the Army.

(*b*) to teach officers how to teach and to give them practice and instruction in the preparation and conduct of tactical exercises.

(*c*) to give instruction to officers in the administration of a battalion or equivalent unit according to the arm of the service to which they belong.

(*d*) to give senior officers of all arms an opportunity of exchanging ideas on matters connected with training and the administration of units.

The annual out-turn of students is 81 British officers.

*Minor Head* (*i*).—The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It is established :—

(*a*) to instruct artillery officers, warrant and non-commissioned officers in practical gunnery, practical care of equipment and as instructors in these subjects.

(*b*) to provide the gunnery staff for the various practice camps.

(*c*) to carry out experiments in connection with gunnery problems, equipment, ammunition, etc., peculiar to India.

(*d*) to supply Brigadiers, R. A. and Artillery units with information on drill, equipment, etc.

(*e*) to carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the school is British officers 66, British other ranks 80, Indian officers and other ranks 54.

Budget 1935-36 is more than budget 1934-35 by Rs. ·07 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

*Minor Head* (*j*).—Royal Tank Corps School, India, Ahmednagar, is designed for the following objects :—

(*a*) to train officers and non-commissioned officers of the Royal Tank Corps to act as instructors in light tank and armoured car drill, the Webley revolver, light tanks and armoured car machine gunnery and the tactical handling of light tanks and armoured cars.

(*b*) to train officers and non-commissioned officers of the Royal Tank Corps as instructors in driving and maintenance of light tanks and armoured cars and other mechanically propelled vehicles, and to train (and trade test when eligible) non-commissioned officers and selected privates of the Royal Tank Corps as driver mechanics class I.

The Commandant is also Commander, Royal Tank Corps, Southern Command.

The annual out-turn of students is 166 British officers or other ranks.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 19,25,507 | 19,61,850 | 19,64,000 | 20,31,470 |
| | | SUB-HEAD A.—MILITARY TRAINING—*concld.* | | | | |
| | | MINOR HEAD (*k*)—ARMY SIGNAL SCHOOL, POONA. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 75,820 | | 76,270 |
| 13 | 13 | (2) Pay of British soldiers | | 32,890 | | 33,000 |
| 34 | 34 | (3) Pay of Indian officers and other ranks and establishments . . | | 15,160 | | 14,840 |
| | | (4) Kit and clothing allowances . . . | | 1,570 | | 1,560 |
| | | (5) Miscellaneous allowances and expenses . | | 6,180 | | 6,180 |
| | | *Deduct*—Emergency cut in pay . . | | *3,840* | | *320* |
| | | TOTAL MINOR HEAD (*k*) . | 1,22,032 | 1,27,780 | 1,28,000 | 1,31,530 |
| | | MINOR HEAD (*l*)—MISCELLANEOUS | | | | |
| | | Detailed heads— | | | | |
| | | (1) Annual training grant | | 7,24,000 | | 8,78,630 |
| | | (2) Grant for purchase of field firing stores . | | 9,370 | | 9,370 |
| | | (3) Artillery target grant | | 24,000 | | 24,000 |
| | | (4) Assault-at-arms grant | | .. | | .. |
| | | TOTAL MINOR HEAD (*l*). | 5,12,901 | 7,57,370 | 7,47,000 | 9,12,000 |
| | | TOTAL SUB HEAD A . | 25,60,440 | 28,47,000 | 28,39,000 | 30,75,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (k).*—The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to maintain a uniform system of training in signalling throughout the Army in India. British and Indian officers and non-commissoned officers are trained as instructors and assistant instructors for their units.

The annual out-turn of students is British officers 84, British other ranks 108, and Indian other ranks 216.

*Minor Head (l).—Miscellaneous.*—The amounts provided under this head represent miscellaneous charges in connection with the training of the Army. The provision against serial No. 1 is to meet expenditure connected with manoeuvres, training camps, also staff and regimental exercises and training conferences.

Budget 1935-36 is more than budget 1934-35 by Rs. 1·55 lakhs due to the inclusion of provision in respect of rail charges connected with the Artillery practice camps.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—EDUCATION. | | | | | | |
| MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEADQUARTERS. | | | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of establishments | | 4,720 | | 4,890 |
| | | *Deduct*—Emergency cut in pay | | *230* | | *20* |
| | | TOTAL MINOR HEAD (a) | 4,293 | 4,490 | 5,000 | 4,870 |
| MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS. | | | | | | |
| 4 | 4 | (1) Pay of officers | | 73,000 | | 72,360 |
| 4 | 4 | (2) Pay of British soldiers | | 8,300 | | 8,360 |
| 4 | 4 | (3) Pay of Indian officers and other ranks | | 15,120 | | 15,120 |
| | | (4) Kit and clothing allowances | | 200 | | 200 |
| | | (5) Miscellaneous allowances and expenses | | 50 | | 100 |
| | | *Deduct*—Emergency cut in pay | | *4,670* | | *390* |
| | | TOTAL MINOR HEAD (b) | 91,673 | 92,000 | 95,000 | 95,750 |
| MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS. | | | | | | |
| 18 | 18 | (1) Pay of officers | | 2,31,240 | | 2,09,100 |
| 12 | 12 | (2) Pay of British soldiers | | 30,110 | | 28,000 |
| 13 | 13 | (3) Pay of Indian officers and other ranks | | 24,910 | | 23,650 |
| | | (4) Kit and clothing allowances | | 1,250 | | 1,240 |
| | | (5) Miscellaneous allowances and expenses | | 120 | | 100 |
| | | *Deduct*—Emergency cut in pay | | *14,280* | | *1,090* |
| | | TOTAL MINOR HEAD (c) | 2,89,158 | 2,73,350 | 2,28,000 | 2,61,000 |
| | | Carried over | 3,85,124 | 3,69,840 | 3,28,000 | 3,61,620 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Heads (a) to (c).*—The Supervising and inspecting staff are employed in supervising the arrangements for, and testing the general results of the education of the British and Indian soldiers, and the children of the former. They also act as advisers in technical educational matters to the General Staff of the Command.

Budget 1935-36 is less than budget 1934-35 by Rs. ·08 lakh due to reduced provision on the basis of actuals partly counterbalanced by the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget, Estimate. 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 3,85,124 | 3,69,840 | 3,28,000 | 3,61,620 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*d*)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS. | | | | |
| | | Detailed heads— | | | | |
| 104 | 100 | (1) Pay of British soldiers. | | 3,50,000 | | 3,69,900 |
| 139 | 139 | (2) Pay of school mistresses and pupil teachers . | | 4,13,000 | | 4,29,520 |
| | | (3) Pay of language teachers | | 60,000 | | 60,500 |
| | | (4) Kit and clothing allowances . . . | | 9,250 | | 9,170 |
| | | (5) Educational training grant, troops . . | | 1,35,000 | | 1,29,060 |
| | | (6) Educational training grant, children . . | | | | |
| | | (7) Miscellaneous allowances and expenses . | | 13,050 | | 13,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *22,800* | | *2,650* |
| | | TOTAL MINOR HEAD (*d*) | 9,36,357 | 9,57,500 | 9,57,000 | 10,09,000 |
| | | MINOR HEAD (*e*)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of schoolmasters . | | 450 | | 100 |
| | | (2) Educational training grant. . . . | | 79,000 | | 76,400 |
| | | (3) Miscellaneous allowances and expenses . | | 500 | | 200 |
| | | *Deuect*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) . | 75,752 | 79,950 | 80,000 | 76,700 |
| | | Carried over . | 13,97,233 | 14,07,290 | 13,65,000 | 14,47,320 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (d).*—Garrison, Regimental and Detachment Schools for British troops, which are, in the main, situated within units, and in certain cases outside them, provide general education for British soldiers and their children. The object of the education of the soldier is to give him a more intelligent grasp of his duties, and the Army is responsible for educating soldiers' children.

Budget 1935-36 is more than budget 1934-35 by Rs. ·51 lakh due mainly to the restoration of the emergency cut in pay from April 1935 (·20) partial restoration of the temporary reduction in the pay of British soldiers (·20) and other minor variations.

*Minor Head (e).—Garrison, Regimental and Detachment Schools for Indian Troops.*—Education of the Indian soldiers is imparted on the same principle as that stated above.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 13,97,233 | 14,07,290 | 13,65,000 | 14,47,320 |
| SUB-HEAD B.—EDUCATION—*contd.* | | | | | | |
| MINOR HEAD (*f*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING— | | | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,39,580 | | 1,34,500 |
| 11 | 15 | (2) Pay of British soldiers . . . . | | 21,000 | | 32,550 |
| 78 | 78 | (3) Pay of Indian officers and other ranks and establishments . . | | 38,070 | | 37,300 |
| | | (4) Kit and clothing allowances . . . | | 1,280 | | 1,550 |
| | | (5) Miscellaneous allowances and expenses . | | 8,550 | | 8,750 |
| | | *Deduct*—Emergency cut in pay . . . | | *7,940* | | *650* |
| | | TOTAL MINOR HEAD (*f*) | 1,81,840 | 2,00,540 | 2,08,000 | 2,14,000 |
| MINOR HEAD (*g*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING— | | | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . . | | 44,010 | | 41,280 |
| 9 | 9 | (2) Pay of British soldiers . . . | | 18,870 | | 19,150 |
| 23 | 23 | (3) Pay of Indian officers and other ranks and establishments . . | | 8,560 | | 8,660 |
| | | (4) Kit and clothing allowances . . . | | 1,420 | | 1,420 |
| | | (5) Miscellaneous allowances and expenses . | | 1,000 | | 1,000 |
| | | *Deduct*.—Emergency cut in pay . . . | | *2,770* | | *210* |
| | | TOTAL MINOR HEAD (*g*) . | 74,828 | 71,090 | 66,000 | 71,300 |
| | | Carried over . | 16,53,901 | 16,78,920 | 16,39,000 | 17,32,620 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Heads (f) and (g).*—The Educational Wing of the Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. The annual output of the Educational Wing is :—

| | |
|---|---|
| British non-commissioned officers . . . . . | 90 |
| Indian non-commissioned officers . . . . . | 345 |

The *Anti-Gas Wing* is situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the Anti-Gas Wing, Small Arms School, Porton near Salisbury, England. Its object is to train instructors in "defence against gas" for British and Indian troops. All British and most of the Indian ranks who attend courses at the Educational Wing also attend courses at the Anti-Gas Wing. Students at the Senior Officers' School, Belgaum also undergo a short course. The annual output is as follows :—

| | |
|---|---|
| British officers (including Royal Air Force) . . . . . | 39 |
| British warrant and non-commissioned officers of administrative services (including Royal Air Force) . . . . . | 34 |
| Indian officers . . . . . | 24 |

Budget 1935-36 is more than budget 1934-35 by Rs. ·13 lakh due mainly to an increase in the number of British soldiers and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 16,53,901 | 16,78,920 | 16,39,000 | 17,32,620 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*h*)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of medical officer | | 9,000 | | 9,000 |
| 7 | 7 | (2) Pay of British soldiers . . . | | 19,810 | | 19,770 |
| 126 | 122 | (3) Pay of establishments | | 54,140 | | 57,690 |
| 27 | 27 | (4) Pay of principal and other instructional staff | | 98,840 | | 98,000 |
| | | (5) Kit and clothing allowances . . | | 590 | | 590 |
| | | (6) Miscellaneous allowances and expenses . | | 1,89,000 | | 1,76,000 |
| | | *Deduct*—Emergency cut in pay. . . . | | *6,880* | | *600* |
| | | TOTAL MINOR HEAD (*h*) | 3,60,790 | 3,64,500 | 3,68,000 | 3,60,450 |
| | | Carried over . | 20,14,691 | 20,43,420 | 20,07,000 | 20,93,070 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (h).*—The Lawrence Royal Military School, Sanawar, corresponds to the Duke of York's Royal Military School (and other similar schools) in England. Its object is to afford a sound general education to the children of British soldiers.

2. The number of pupils is 530.

Budget 1935-36 is less than budget 1934-35 by Rs. ·04 lakh due mainly to smaller miscellaneous expenditure partly counterbalanced by the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 20,14,691 | 20,43,420 | 20,07,000 | 20,93,070 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*i*)—LAWRENCE MILITARY SCHOOL, ABU. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of British soldiers | | 8,820 | | 9,380 |
| 1 | 1 | (2) Pay of hospital establishment . . . | | 180 | | 180 |
| 1 | 1 | (3) Pay of principal and other instructional staff | | 6,000 | | 6,000 |
| | | (4) Kit and clothing allowances . . | | 280 | | 280 |
| | | (5) Miscellaneous allowances and expenses . | | 17,720 | | 17,720 |
| | | *Deduct*—Emergency cut in pay. | | *300* | | *30* |
| | | TOTAL MINOR HEAD (*i*) . | 28,325 | 32,700 | 30,000 | 33,530 |
| | | MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 12,240 | | 13,440 |
| 2 | 2 | (2) Pay of British soldiers . . . | | 7,750 | | 8,330 |
| 63 | 61 | (3) Pay of Indian officers and other ranks and establishments . . | | 29,000 | | 25,580 |
| 15 | 16 | (4) Pay of principal and other instructional staff. | | 1,00,000 | | 1,00,000 |
| | | (5) Kit and clothing allowances . . | | 190 | | 190 |
| | | Carried over . | 20,43,016 | 1,49,180<br>20,76,120 | 20,37,000 | 1,47,540<br>21,26,60 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (i).—Lawrence Military School, Abu.*—The Lawrence Military School, Abu, was founded by Sir Henry Lawrence primarily for the education of soldiers' children. The school unlike the Sanawar school is administered by the Local Government and only a portion of the cost is met from the Defence Services estimates.

*Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.*—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

Budget 1935-36 is less than budget 1934-35 by Rs. ·06 lakh due mainly to smaller provision for miscellaneous expenses partly counterbalanced by restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 20,43,016 | 20,76,120 | 20,37,000 | 21,26,600 |
| | | | | 1,49,180 | | 1,47,540 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—*contd.* | | | | |
| | | Detailed heads— | | | | |
| | | (6) Miscellaneous allowances and expenses . . | | 80,000 | | 69,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *6,830* | | *576* |
| | | TOTAL MINOR HEAD (*j*) . | 1,90,788 | 2,22,350 | 2,12,000 | 2,15,970 |
| | | MINOR HEAD (*k*)—KITCHENER COLLEGE, NOWGONG. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . . | | 34,840 | | 37,010 |
| 2 | 2 | (2) Pay of British soldiers | | 5,810 | | 6,420 |
| 31 | 38 | (3) Pay of Indian officers and other ranks and establishments . | | 11,390 | | 12,950 |
| | | (4) Kit and clothing allowances . . | | 400 | | 480 |
| | | (5) Miscellaneous allowances and expenses . | | 3,140 | | 4,010 |
| | | *Deduct*—Emergency cut in pay | | *2,030* | | *180* |
| | | TOTAL MINOR HEAD (*k*) | 77,040 | 53,550 | 54,000 | 60,690 |
| | | MINOR HEAD (*l*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Officers. . | | 15,400 | | 15,400 |
| 1 | 1 | (2) Pay of British soldiers | | 4,460 | | 4,740 |
| 50 | 51 | (3) Pay of Indian officers and other ranks and establishments . . | | 28,400 | | 30,560 |
| 3 | 3 | (4) Pay of other instructional staff . | | 2,640 | | 2,640 |
| | | (5) Kit and clothing allowances . . | | 9,500 | | 8,810 |
| | | (6) Miscellaneous allowances and expenses . . | | 30,100 | | 32,000 |
| | | *Deduct*—Emergency cut in pay . | | *1,660* | | *140* |
| | | TOTAL MINOR HEAD (*l*) . | 82,479 | 88,840 | 88,000 | 94,010 |
| | | Carried over . | 23,93,323 | 24,40,860 | 23,91,000 | 24,97,270 |

ADMINISTRATIVE SERVICES—*contd*

EXPLANATIONS.

*Minor Head (k).—Kitchener College.*—The object of the Kitchener college is to enable Indian officers and other ranks to obtain the Indian Army special certificate of education which is a necessary preliminary to nomination to an Indian Army cadetship at the Indian Military Academy. The outturn of the college is 68 students per annum.

Budget 1935-36 is more than budget 1934-35 by Rs. ·07 lakh due to normal fluctuations.

*Minor-Heads (l), (m) and (n).*—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 303 and 210 boys, respectively.

Budget 1935-36 is more than budget 1934-35 by Rs. ·19 lakh due to normal fluctuations.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 23,93,323 | 24,40,860 | 23,91,000 | 24,97,270 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*m*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 12,300 | | 13,620 |
| 1 | 1 | (2) Pay of British soldiers | | 3,800 | | 3,970 |
| 55 | 56 | (3) Pay of Indian officers and other ranks and establishments . . | | 28,870 | | 32,350 |
| 2 | 2 | (4) Pay of other instructional staff . | | 1,740 | | 1,740 |
| | | (5) Kit and clothing allowances. . . . | | 10,500 | | 9,830 |
| | | (6) Miscellaneous allowances and expenses . | | 34,940 | | 38,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,360* | | *130* |
| | | TOTAL MINOR HEAD (*m*). | 90,698 | 90,790 | 93,000 | 99,380 |
| | | MINOR HEAD (*n*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER. | | | | |
| 1 | 1 | (1) Pay of officers. . | | 13,080 | | 14,880 |
| 1 | 1 | (2) Pay of British soldiers | | 4,000 | | 5,010 |
| 51 | 51 | (3) Pay of Indian officers and other ranks and establishments . . . | | 26,730 | | 27,670 |
| | 5 | (4) Pay of other instructional staff . | | 3,700 | | 3,720 |
| | | (5) Kit and clothing allowances . . | | 8,610 | | 8,380 |
| | | (6) Miscellaneous allowance sand expenses . | | 25,600 | | 26,360 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,460* | | *130* |
| | | TOTAL MINOR HEAD (*n*) . | 65,120 | 80,260 | 77,000 | 85,890 |
| | | Carried over . | 25,49,141 | 26,11,910 | 25,61,000 | 26,82,540 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 25,49,141 | 26,11,910 | 25,61,000 | 26,82,540 |
| | | SUB-HEAD B.—EDUCATION —*concld.* | | | | |
| | | MINOR HEAD (*o*)—INDIAN MILITARY ACADEMY, DEHRA DUN. | | | | |
| | | Detailed heads— | | | | |
| 20 | 20 | (1) Pay of officers . . | | 2,96,230 | | 3,04,010 |
| 9 | 9 | (2) Pay of British soldiers | | 34,290 | | 35,900 |
| 143 | 154 | (3) Pay of Indian officers and other ranks and establishments . . | | 1,25,870 | | 1,33,520 |
| | | (4) Pay of other instructional staff . . . | | 2,160 | | 2,160 |
| | | (5) Kit and clothing allowances . . . . | | 20,320 | | 11,120 |
| | | (6) Miscellaneous allowances and expenses . | | 2,01,960 | | 1,62,730 |
| | | *Deduct*—Emergency cut in pay . . . | | *16,060* | | *1,300* |
| | | TOTAL MINOR HEAD (*o*) . | 4,61,885 | 6,64,770 | 6,06,000 | 6,48,140 |
| | | MINOR HEAD (*p*)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) British army school scholarships . . | | *13,500* | | *13,500* |
| | | (2) Books, maps, printing charges and technical equipment . . | | *10,000* | | *10,000* |
| | | (3) Language rewards for British officers and men . . | | *90,000* | | *90,000* |
| | | (4) Grants for teaching and learning English, Indian Army . | | *21,260* | | *25,000* |
| | | (5) Fees for children attending civil schools . | | 14,000 | | 14,000 |
| | | (6) Grant for libraries . | | 16,000 | | 16,000 |
| | | (7) Pay of officers studying in China, Japan, etc. . | | -- | | .. |
| 6 | 6 | (8) Fees and allowances of examiners . . | | *63,000* | | *64,000* |
| | | (9) Donation to Lawrence Memorial Royal Military School, Lovedale . . . | | 2,10,000 | | 2,10,000 |
| | | (10) Donations to Roman Catholic orphanages at Simla and Mussoorie . | | 6,000 | | 6,000 |
| | | *Deduct*—Emergency cut in pay . . . . | | *1,440* | | *180* |
| | | TOTAL MINOR HEAD (*p*) | 4,68,665 | 4,42,320 | 4,84,000 | 4,48,320 |
| | | TOTAL SUB-HEAD B. . | 34,79,691 | 37,19,000 | 36,51,000 | 37,79,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (o).*—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Army.

Budget 1935-36 is less than budget 1934-35 by Rs. ·17 lakh due mainly to smaller provision for miscellaneous expenses partly counterbalanced by restoration of emergency cut in pay from April 1935.

*Minor Head (p).—Miscellaneous.*—Under this minor head is included the provision of funds required for the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners who conduct examinations in Indian and other oriental languages are provided under this minor head.

*Detailed head (9).*—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

*Detailed head (10).*—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

The other items consist of miscellaneous charges connected with education generally.

Budget 1935-36 is more than budget 1934-35 by Rs. ·06 lakh due to normal fluctuations.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—INDIAN ARMY SERVICE CORPS. | | | | |
| | | MINOR HEAD (*a*)—SUPPLY COMPANIES AND SUPPLY DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 128 | 129 | (1) Pay of officers . | | 20,09,500 | | 21,13,190 |
| 280 | 257 | (2) Pay of British soldiers. | | 12,00,000 | | 11,94,600 |
| 689 | 744 | (3) Pay of Indian officers and other ranks and establishments . . | | 7,00,000 | | 11,47,400 |
| 1,401 | 1,574 | (4) Pay of followers . | | 2,80,000 | | 3,00,000 |
| | | (5) Temporary labour . | | 2,00,000 | | 1,60,000 |
| | | (6) Kit and clothing allowances . . . | | 36,000 | | 36,800 |
| | | (7) Miscellaneous allowances and expenses | | 1,05,000 | | 1,20,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,87,200* | | *16,920* |
| | | TOTAL MINOR HEAD (*a*) . . | 45,29,442 | 43,43,300 | 45,50,000 | 50,55,070 |
| | | MINOR HEAD (*b*)—I. A. S. C. RECORD OFFICE. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . | | 72,000 | | 67,700 |
| 5 | 5 | (2) Pay of British soldiers | | 27,500 | | 32,000 |
| 67 | 67 | (3) Pay of establishments | | 70,000 | | 70,700 |
| | | (4) Kit and clothing allowances . . . | | 600 | | 670 |
| | | (5) Miscellaneous allowances and expenses . . . | | 8,400 | | 8,400 |
| | | *Deduct*—Emergency cut in pay . . . | | *8,160* | | *670* |
| | | TOTAL MINOR HEAD (*b*). | 1,80,018 | 1,70,340 | 1,84,000 | 1,78,800 |
| | | Carried over . | 47,09,460 | 45,13,640 | 47,34,000 | 52,33,870 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head* (*a*).—*Supply Companies and Supply Depots.*—The system for the provision and maintenance of articles of Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants and fuel) is as under :—

There is a District Supply Company or an Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Station Supply Depots and Sub-Depots, receive and check indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain in Peshawar a Reserve Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

In addition to their other duties, the District Supply Companies maintain Bakeries and Butcheries at the various stations within their districts.

2. Government bakeries bake all bread required for the Army, approximately 22 million loaves of bread annually.

3. Government butcheries functioning as such exist only at Razmak and Wana. At all other military stations meat is supplied locally by contractors through and under the supervision of the Indian Army Service Corps.

Budget 1935-36 is more than budget 1934-35 by Rs. 7·12 lakhs made up of the following main variations :—

| | Lakhs of Rs. |
|---|---|
| *Increases.* | |
| (*i*) Increase in the peace establishments of Supply Units and modernisation of certain petrol installations . . . | 3·30 |
| (*ii*) Restoration of the emergency cut in pay from April 1935 . | 1·70 |

There was also an underestimate in Budget 1934-35 to the extent of about Rs. 2 lakhs.

*Minor Head* (*b*).—The Indian Army Service Corps Record Office is located at Dagshai. It deals with the records of service of all Indian Army Service Corps British other ranks and Indian ranks and Indian superior personnel and the administration of these classes of personnel.

Budget 1935-36 is more than budget 1934-35 by Rs. ·09 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 47,09,460 | 45,13,640 | 47,34,000 | 52,33,870 |
| | | **SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.*** | | | | |
| | | **MINOR HEAD (c)—SCHOOL OF COOKERY.** | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 18,070 | | 18,660 |
| 4 | 4 | (2) Pay of British soldiers . . . | | 12,800 | | 13,660 |
| 7 | 7 | (3) Pay of Indian officers and other ranks and establishments . . | | 2,710 | | 2,770 |
| | | (4) Kit and clothing allowances. . . | | 360 | | 360 |
| | | (5) Miscellaneous allowances and expenses . | | 3,300 | | 3,500 |
| | | *Deduct*—Emergency cut in pay . . | | *960* | | *80* |
| | | TOTAL MINOR HEAD (c). | 34,788 | 36,280 | 39,000 | 38,870 |
| | | **MINOR HEAD (d)—ANIMAL TRANSPORT.** | | | | |
| | | Detailed heads— | | | | |
| 48 | 48 | (1) Pay of officers . | | 6,95,000 | | 7,25,000 |
| 39 | 39 | (2) Pay of British soldiers . . . | | 1,80,000 | | 1,95,000 |
| 129 | 129 | (3) Pay of Indian officers and other ranks and establishments . | | 26,70,000 | | 26,87,960 |
| 9,845 | 9,821 | | | | | |
| 105 | 105 | | | | | |
| 705 | 743 | | | | | |
| 1,576 | 1,576 | | | | | |
| 698 | 770 | (4) Pay of followers . | | 1,34,000 | | 1,57,150 |
| | | (5) Kit and clothing allowances . . . | | 2,76,000 | | 2,79,150 |
| | | (6) Miscellaneous allowances and expenses . | | 37,000 | | 36,000 |
| | | (7) *Deduct*—Credits for services rendered by Government transport to M. E. S. and R. A. F. | | *2,000* | | *2,000* |
| | | *Deduct*—Emergency cut in pay . . . | | *58,560* | | *4,900* |
| | | TOTAL MINOR HEAD (d). | 39,98,740 | 39,31,440 | 39,61,000 | 40,73,360 |
| | | Carried over . | 87,42,988 | 84,81,360 | 87,34,000 | 93,46,100 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head* (c).—*School of Cookery.*—Adequate and uniform training of all ranks who are required to cook for or to supervise the cooking arrangements of British units in India is given at the School of Cookery, Poona.

*Minor Head* (d)—*Animal Transport.*—The animal transport consists of the following :—

(*i*) 13 animal transport companies (mule) (3 troops).

(*ii*) 22 animal transport companies (mule) (4 troops).

(*iii*) 1 animal transport company (mule) (lower establishment) (2 troops).

(*iv*) 4 animal transport companies (camel) (Silladar).

In addition, there are detachments in Loralai and two animal transport training companies (mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are responsible for the training of reservists.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

Budget 1935-36 is more than budget 1934-35 by Rs. 1·42 lakhs due mainly to the restoration of the emergency cut in pay and to an underestimate in budget 1934-35. There is also an increase in establishments.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34 Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 87,42,988 | 84,81,360 | 87,34,000 | 93,46,100 |
| | | SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*e*)—MECHANICAL TRANSPORT UNITS. | | | | |
| | | Detailed heads— | | | | |
| 89 | 87 | (1) Pay of officers . | | 12,75,000 | | 13,00,000 |
| 165 | 165 | (2) Pay of British soldiers and Anglo-Indians . | | 7,15,000 | | 7,27,200 |
| 63 | 60 | (3) Pay of Indian officers | | | | |
| 2,835 | 2,751 | and other ranks and | | | | |
| 224 | 225 | establishments . . | | 30,30,100 | | 28,09,930 |
| 1,045 | 1,048 | | | | | |
| 2,588 | 2,788 | | | | | |
| 447 | 459 | | | | | |
| 299 | 323 | (4) Pay of followers . | | 60,000 | | 59,340 |
| | | (5) Kit and clothing allowances. . . | | 1,60,000 | | 1,50,640 |
| | | (6) Deferred pay to Indian troops . . | | 80,900 | | 87,000 |
| | | (7) Miscellaneous allowances and expenses . . | | 50,000 | | 46,000 |
| | | *Deduct*—Emergency cut in pay . . | | *1,62,000* | | *13,500* |
| | | TOTAL MINOR HEAD (*e*). | 51,46,303 | 52,09,000 | 48,27,000 | 51,66,610 |
| | | MINOR HEAD (*f*)—I. A. S. C. TRAINING GROUP. | | | | |
| | | Detailed heads— | | | | |
| 16 | 16 | (1) Pay of officers . | | 2,60,000 | | 2,60,000 |
| 13 | 13 | (2) Pay of British soldiers . . . | | 58,500 | | 60,000 |
| 10 | 10 | (3) Pay of Indian officers | | | | |
| 440 | 440 | and other ranks, stud- | | | | |
| 17 | 17 | ents and establishments | | 2,33,220 | | 2,07,000 |
| 22 | 22 | | | | | |
| 40 | 40 | (4) Pay of followers . | | 7,400 | | 7,300 |
| | | (5) Kit and clothing allowances. . . | | 22,500 | | 21,500 |
| | | (6) Deferred pay to Indian troops . . . | | 2,500 | | 2,500 |
| | | (7) Miscellaneous allowances and expenses . | | 7,500 | | 7,500 |
| | | (8) *Deduct*—Credits on account of Mechanical Transport drivers trained for the R. A. F. | | *2,620* | | *5,800* |
| | | *Deduct*— Emergency cut in pay . . . | | *19,560* | | *1,600* |
| | | TOTAL MINOR HEAD (*f*). | 5,26,899 | 5,69,440 | 5,70,000 | 5,58,400 |
| | | Carried over | 1,44,16,190 | 1,42,59,800 | 1,41,31,000 | 1,50,71,110 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Mechanical Transport Service.*—The units and formations comprising the Mechanical Transport Service in peace as reorganised in September 1934 are:

(*i*) Mechanical transport units (load carrying coys.; mobile repair units and motor ambulance units).
(*ii*) Indian army service corps training centre.
(*iii*) Technical inspectors of mechanical transport.
(*iv*) Headquarters, maintenance group (mechanical transport).
(*v*) Heavy repair shops (mechanical transport).
(*vi*) Central mechanical transport stores depot.
(*vii*) Vehicle reserve depot (mechanical transport).
(*viii*) Experimental section (mechanical transport).
(*ix*) Headquarters, Chaklala (included in mechanical transport units).

The duties assigned to the respective units and formations are described in detail under the respective minor heads.

Owing to the reorganisation of the M. T. Services in September 1934, it has not been possible to make a comparison of budget 1935-36 with budget 1934-35 by minor heads.

Budget 1935-36 for the mechanical transport service as a whole, *i.e.*, minor heads (*e*) to (*l*) is less than budget 1934-35 by Rs. ·16 lakh due mainly to savings resulting from reorganisation partly counterbalanced by restoration of the emergency cut in pay from April 1935 (2·95).

*Minor Head* (*e*).—*Mechanical Transport Units.*—

There are

(*i*) 11 mechanical transport companies equipped with 30-cwt. and 3-ton four or six wheeled lorries (consisting of 11 headquarters, 32 sections 30-cwt., 5 sections 3-ton higher establishment and 4 sections 3-ton lower establishment).

(*ii*) 5 mechanical transport companies (motor ambulance units) consisting of 5 headquarters 1 higher establishment and 11 lower establishment sections).

(*iii*) 2 mechanical transport companies (mobile repair units), consisting of 2 headquarters and 4 sections.

(*iv*) Headquarters, Chaklala.

2. The mobile repair units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to fighting units, *e.g.*, signals and sappers and miners

*Minor Head* (*f*).—The *I. A. S. C. Training Group.*—The I. A. S. C. training group consists of one headquarters, a mechanical transport training battalion and an I. A. S. C. school. The function of the I. A. S. C. training group is to train all ranks of the Indian army service corps in the duties of the supply, animal transport and mechanical transport services.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,44,16,190 | 1,42,59,800 | 1,41,31,000 | 1,50,71,110 |
| | | SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*g*)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT. | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of officers. . | | 2,40,000 | | 2,40,000 |
| 8 | 8 | (2) Pay of British soldiers | | 36,500 | | 38,500 |
| .. | .. | | | | | |
| 21 | 21 | (3) Pay of establish- | | | | |
| 12 | 12 | ments . . . | | 22,500 | | 24,500 |
| 2 | 2 | | | | | |
| 13 | 13 | (4) Pay of followers . | | 2,000 | | 2,000 |
| | | (5) Kit and clothing allowances . . | | 1,500 | | 1,500 |
| | | (6) Deferred pay to Indian troops . . . | | .. | | .. |
| | | (7) Miscellaneous allowances and expenses . | | 3,500 | | 3,500 |
| | | *Deduct*- Emergency cut in pay . . . | | *15,600* | | *1,250* |
| | | TOTAL MINOR HEAD (*g*) | 2,89,975 | 2,90,400 | 2,90,000 | 3,08,750 |
| | | MINOR HEAD (*h*)—HEADQUARTERS MAINTENANCE GROUP, M. T. | | | | |
| | | Detailed heads— | | | | |
| 31 | 4 | (1) Pay of officers . | | 5,00,000 | | 87,500 |
| 140 | 4 | (2) Pay of British soldiers | | 6,25,000 | | 24,500 |
| 7 | .. | (3) Pay of Indian officers and other ranks and | | | | |
| 240 | 31 | establishments . . | | 16,24,600 | | 49,000 |
| 250 | 20 | (4) Temporary Labour . | | 31,500 | | .. |
| 1,107 | 2 | (5) Kit and clothing | | | | |
| 328 | 10 | allowances . . | | 51,000 | | 1,500 |
| | | (6) Deferred pay to Indian troops . . | | 6,200 | | 600 |
| | | (7) Miscellaneous allowances and expenses . | | 41,700 | | 4,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,23,600* | | *600* |
| | | TOTAL MINOR HEAD (*h*) . | 28,08,815* | 27,56,400* | 27,91,000* | 1,66,500 |
| | | Carried over . | 1,75,14,980 | 1,73,06,600 | 1,72,12,000 | 1,55,46,360 |

*These figures represent the total expenditure under minor heads (*h*) to (*l*).

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (g).—Technical Inspectors of Mechanical Transport.*—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (*i*) that repairs are properly executed and stores economically used and (*ii*) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

*Minor Head (h).—Headquarters Maintenance Group, Mechanical Transport.*—This formation is responsible for standardising the system of repair in all heavy repair shops (M. T.) and exercising a general control over all maintenance units in the Indian army service corps (M. T.).

MAIN HEAD 2.—

| Numbers. 1934-35 | 1935-36 | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 1,75,14,980 | 1,73,06,600 | 1,72,12,000 | 1,55,46,360 |
| | | SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*i*).—HEAVY REPAIR SHOPS, M. T. | | | | |
| | | Detailed heads— | | | | |
| 17 | | (1) Pay of officers | | | | 2,80,000 |
| 83 | | (2) Pay of British soldiers | | | | 4,01,000 |
| 5 | | (3) Pay of Indian officers | | | | |
| 110 | | and other ranks and | | | | |
| 94 | | establishments | | | | 11,31,000 |
| 932 | | (4) Temporary labour | | | | 29,000 |
| 131 | | (5) Kit and clothing allowances | | | | 36,000 |
| | | (6) Deferred pay to Indian troops | | | | 3,200 |
| | | (7) Miscellaneous allowances and expenses | | | | 19,500 |
| | | *Deduct*—Emergency cut in pay | | | | *6,450* |
| | | TOTAL MINOR HEAD (*i*) | * | * | * | 18,93,250 |
| | | HEAD (*j*)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 5 | | (1) Pay of officers | | | | 90,000 |
| 19 | | (2) Pay of British soldiers | | | | 1,25,000 |
| .. | | (3) Pay of Indian officers | | | | |
| 15 | | and other ranks and | | | | |
| 123 | | establishments | | | | 2,23,000 |
| 26 | | (4) Temporary labour | | | | .. |
| 90 | | (5) Kit and clothing allowances | | | | 3,500 |
| | | (6) Deferred pay to Indian troops | | | | 300 |
| | | (7) Miscellaneous allowances and expenses | | | | 17,500 |
| | | *Deduct*—Emergency cut in pay | | | | *1,600* |
| | | TOTAL MINOR HEAD (*j*) | * | * | * | 4,57,700 |
| | | Carried over | 1,75,14,980 | 1,73,06,600 | 1,72,12,000 | 1,73,97,310 |

* *Vide* footnote on page 84.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (i)—Heavy Repair Shops (M. T.).*—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in heavy repair shop (M. T.) Class I, Chaklala.

*Minor Head (j)—Central M. T. Stores Depot.*—This depot deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanically propelled vehicles. The depot is also responsible for the preparation of the specification and compilation of drawings of spare parts, etc.

## MAIN HEAD 2.—

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward. | 1,75,14,980 | 1,73,06,600 | 1,72,12,000 | 1,78,97,310 |
| | | SUB-HEAD C.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*k*) VEHICLE RESERVE DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 2 | | (1) Pay of officers . | | | | 30,000 |
| 8 | | (2) Pay of British soldiers . . | | | | 4,0000 |
| 1 | | (3) Pay of Indian officers | | | | |
| 54 | | and other ranks and | | | | |
| 13 | | establishments . . | | | | 78,800 |
| 22 | | (4) Temporary labour . | | | | 1,500 |
| 89 | | | | | | |
| | | (5) Kit and clothing allowances . . . | | | | 5,000 |
| | | (6) Deferred pay to Indian troops | | | | 1,700 |
| | | (7) Miscellaneous allowances and expenses . | | | | 3,000 |
| | | *Deduct*—Emergency cut in pay . . . | | | | *450* |
| | | TOTAL MINOR HEAD (*k*) . | * | * | * | 1,59,550 |
| | | MINOR HEAD (*l*).—EXPERIMENTAL SECTION, M. T. | | | | |
| | | Detailed heads— | | | | |
| 3 | | (1) Pay of officers . | | | | 46,240 |
| 8 | | (2) Pay of British soldiers | | | | 26,000 |
| .. | | (3) Pay of Indian officers | | | | |
| 9 | | and other ranks and | | | | |
| 3 | | establishments . . | | | | 24,000 |
| 13 | | (4) Temporary labour . | | | | .. |
| 2 | | (5) Kit and clothing allowances . . | | | | 1,500 |
| | | (6) Deferred pay to Indian troops . . | | | | 300 |
| | | (7) Miscellaneous allowances and expenses . | | | | 500 |
| | | *Deduct*—Emergency cut in pay . . . | | | | *350* |
| | | Total . | * | * | * | 98,190 |
| | | MINOR HEAD (*m*) MILITARY LAUNCHES . | | 90,000 | | 2,37,000 |
| | | *Deduct*—Emergency cut in pay . | | *600* | | *50* |
| | | TOTAL MINOR HEAD (*m*) . | 90,487 | 89,400 | 89,000 | 2,36,950 |
| | | TOTAL SUB-HEAD C | 1,76,05,467 | 1,73,96,000 | 1,73,01,000 | 1,83,92,000 |

* *Vide* footnote on page 84.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (k).—Vehicle Reserve Depot, M. T.*—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in heavy repair shop (M. T.) Class I Chaklala. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units inraeplacement of unserviceable vehicles and those passing in and out of heavy repair shop before and after repairs.

*Minor Head (l).—Experimental Section (M. T.),*—Experimental trials on vehicles and equipment are carried out in this unit.

*Minor Head (m).—Military Launches.—*

Budget 1935-36 includes a provision of Rs. 1·47 lakhs for replacement of certain launches.

MAIN HEAD 2.—

| Numbers. 1934-35 | Numbers. 1935-36 | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS. | | | | |
| | | MINOR HEAD (a)—REMOUNT DEPOTS. Detailed heads— | | | | |
| 11 | 11 | (1) Pay of officers | | 1,60,000 | | 1,72,050 |
| 17 | 16 | (2) Pay of British soldiers and assistant surgeons | | 90,000 | | 91,900 |
| 150 | 151 | (3) Pay of Indian officers and other ranks | | 47,820 | | 49,580 |
| 1,683 | 1,683 | (4) Pay of permanent establishments | | 3,00,000 | | 3,14,520 |
| | | (5) Pay of temporary establishments and labour | | 2,08,400 | | 2,05,330 |
| | | (6) Kit and clothing allowances | | 7,800 | | 7,800 |
| | | (7) Miscellaneous allowances and expenses | | 1,27,670 | | 94,560 |
| | | (8) Construction, repairs and maintenance of buildings, roads, drains, etc | | 1,04,020 | | 1,80,160 |
| | | *Deduct*—Emergency cut in pay | | *15,160* | | *1,320* |
| | | TOTAL MINOR HEAD (a) | 10,95,731 | 10,30,550 | 10,85,000 | 11,14,580 |
| | | MINOR HEAD (b)—CULTIVATION FARMS. Detailed heads— | | | | |
| 27 | 27 | (1) Pay of permanent establishments | | 10,100 | | 10,200 |
| | | (2) Pay of temporary establishments and labour | | 3,00,000 | | 3,00,860 |
| | | (3) Miscellaneous allowances and expenses | | 68,040 | | 69,260 |
| | | *Deduct*—Emergency cut in pay | | *210* | | *20* |
| | | TOTAL MINOR HEAD (b) | 4,14,081 | 3,77,900 | 3,40,000 | 3,80,300 |
| | | MINOR HEAD (c)—BREEDING OPERATIONS. Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers | | 1,33,340 | | 1,42,000 |
| 1 | 1 | (2) Pay of British soldiers | | 5,710 | | 4,480 |
| 5 | 5 | (3) Pay of Indian Officers | | 21,170 | | 21,180 |
| 1,181 | 1,184 | (4) Pay of permanent establishments | | 3,16,900 | | 3,14,750 |
| | | (5) Pay of temporary establishment and labour | | 6,980 | | 9,270 |
| | | (6) Miscellaneous allowances and expenses | | 63,740 | | 61,640 |
| | | (7) Feed of animals | | 35,330 | | 30,970 |
| | | (8) Prizes and premiums paid to horse breeders from branding and covering fees | | 11,200 | | 12,000 |
| | | (9) Construction, repairs and maintenance of buildings, roads and drains, etc. | | 31,860 | | 30,050 |
| | | *Deduct*—Emergency cut in pay | | *12,680* | | *1,220* |
| | | TOTAL MINOR HEAD (c) | 5,93,148 | 6,13,550 | 6,00,000 | 6,25,120 |
| | | TOTAL SUB-HEAD D | 21,02,960 | 20,22,000 | 20,25,000 | 21,20,000 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Sub Head (D).—Remount Depots and Breeding Operations :—*

The army remount department is responsible for the supply of all classes of animals to the Army in India. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The army remount department maintains 313 horses and 212 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, *viz.*, one at Mona (Punjab) for the production of donkey stallions and the other at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian horses are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 550 full grown mules and 240 Indian remounts.

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,790 horses, and 330 mountain artillery mules are imported from overseas.

5. There are two Australian remount depots, *viz.*, at Ahmednagar (Deccan), and Saharanpur (U.P.) where imported horses are acclimatized for about nine months before issue to the Service. The authorised complement of animals in these depots is 1,644 Australian horses (including war reserve) and 50 full grown equipment mules, besides which up to 300 horses may be boarded out to private individuals and 116 horses are maintained at the Equitation School, Saugor.

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

Budget 1935-36 is more than budget 1934-35 by Rs. ·98 lakh due mainly to larger provision for the construction of quarters and the restoration of the emergency cut in pay from April 1935, and increases under pay of officer and permanent establishments partly counterbalanced by smaller miscellaneous expenses.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD E.—ARMY VETERINARY SERVICES. | | | | |
| | | MINOR HEAD (*a*)—VETERINARY HOSPITALS. | | | | |
| | | Detailed heads— | | | | |
| 37 | 37 | (1) Pay of officers . | | 5,28,320 | | 4,95,100 |
| 3 | 3 | (2) Pay of British soldiers | | 16,140 | | 16,710 |
| 786 | 786 | (3) Pay of Indian officers and other ranks and establishments . . | | 3,30,000 | | 3,38,200 |
| 87 | 87 | (4) Pay of followers . | | 17,200 | | 17,750 |
| | | (5) Kit and clothing allowances. . . | | 22,600 | | 22,240 |
| | | (6) Miscellaneous allowances and expenses . | | 15,250 | | 17,600 |
| | | *Deduct*—Emergency cut in pay . . . | | *31,310* | | *2,460* |
| | | TOTAL MINOR HEAD (*a*). | 9,29,961 | 8,98,200 | 9,30,000 | 9,05,140 |
| | | MINOR HEAD (*b*)—VETERINARY SCHOOLS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . | | 37,320 | | 39,800 |
| 1 | 1 | (2) Pay of British soldiers | | 5,990 | | 6,100 |
| 2 | 2 | (3) Pay of Indian officers and other ranks and establishments . | | 1,320 | | 1,350 |
| | | (4) Kit and clothing allowances . . . | | 90 | | 90 |
| | | (5) Miscellaneous allowances and expenses . | | 290 | | 420 |
| | | *Deduct*—Emergency cut in pay . . . | | *2,070* | | *180* |
| | | TOTAL MINOR HEAD (*b*) | 39,527 | 42,940 | 36,000 | 47,580 |
| | | MINOR HEAD (*c*)—VETERINARY RECORD OFFICE. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of establishments | | 5,440 | | 5,600 |
| | | (2) Miscellaneous allowances and expenses . | | 640 | | 700 |
| | | (3) *Deduct*—Emergency cut in pay . . | | *220* | | *20* |
| | | TOTAL MINOR HEAD (*c*) . | 5,664 | 5,860 | 6,000 | 6,280 |
| | | *Training of Military Veterinary students at the Punjab Veterinary College, Lahore* . | 688 | .. | .. | .. |
| | | TOTAL SUB-HEAD E . | 9,75,840 | 9,47,000 | 9,72,000 | 9,59,000 |

## ADMINISTRATIVE SERVICES--*contd.*

EXPLANATIONS.

*Minor Head (a). Veterinary Hospitals.*—The army veterinary services are responsible for the welfare of the animals of the army, including those of remount depots and military farms department, about 78,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 25 veterinary hospitals, class II, 25 branch veterinary hospitals, and 9 sick lines. The staff and establishment maintained consists of 64 British officers (including a leave reserve of 5), 4 British other ranks, 125 veterinary assistant surgeons, 619 Indian other ranks (including 77 reservists) and 87 followers, class I. The Indian other ranks organised into 12 sections are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals, excepting very minor cases, and the percentage of animals so treated amount to 6 in the case of horses, 2·5 in the case of mules and 8 in the case of camels.

Budget 1935-36 is more than budget 1934-35 by Rs. ·07 lakh due to the restoration of the emergency cut in pay from April 1935 and other minor fluctuations partly counterbalanced by savings due to the replacement of certain British officers by Indian officers.

*Minor Head (b).*—There are two army veterinary schools located at Ambala and Poona. Their functions include the technical training of Indian army veterinary corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian units in veterinary first aid and animal hygiene.

Budget 1935-36 is more than budget 1934-35 by Rs. ·05 lakh due to restoration of the emergency cut in pay from April 1935 and other normal fluctuations.

*Minor Head (c).*—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers.

MAIN HEAD 2.—

| Numbers, 1934-35. | Numbers, 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS. | | | | |
| | | MINOR HEAD (*a*)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INSPECTORATE OF GENERAL STORES AND CLOTHING. | | | | |
| | | Detailed heads— | | | | |
| 94 | 91 | (1) Pay of officers . . | | 11,84,000 | | 11,20,000 |
| 505 | 497 | (2) Pay of British other ranks . . . | | 22,56,870 | | 24,24,000 |
| 1,461 | 1,440 | (3) Pay of Indian officers and other ranks. | | 5,02,000 | | 5,17,000 |
| 556 | 548 | (4) Pay of medical, clerical and menial establishments and railway staff | | 5,67,000 | | 5,81,350 |
| 117 | 117 | (5) Temporary establishments in stores section. | | 11,45,000 | | 11,55,660 |
| | | (6) Temporary establishments in workshops . | | 10,00,000 | | 10,35,000 |
| 73 | 78 | (7) Pay of artificers . | | 1,05,000 | | 1,44,000 |
| | | (8) Kit and clothing allowances. . . | | 79,000 | | 78,000 |
| | | (9) Miscellaneous allowances and expenses . . | | 1,15,750 | | 1,14,000 |
| | | (10) *Deduct*—Credit for storage charges . . | | *94,000* | | *73,670* |
| | | *Deduct*—Emergency cut in pay . . . . | | *2,53,080* | | *20,460* |
| | | TOTAL MINOR HEAD (*a*). | 60,63,420 | 66,07,540 | 67,61,000 | 70,74,880 |
| | | MINOR HEAD (*b*)—I. A. O C. SCHOOL OF INSTRUCTION. | | | | |
| | | Detailed heads— | | | | |
| 2 | 3 | (1) Pay of officers . | | 28,420 | | 39,030 |
| 2 | 5 | (2) Pay of British Soldiers . . . | | 11,250 | | 23,150 |
| 3 | 16 | (3) Pay of Indian officers and other ranks . | | 1,480 | | 7,370 |
| 8 | 15 | (4) Pay of establishments | | 8,000 | | 14,730 |
| | | (5) Kit and clothing allowances . . . | | 320 | | 910 |
| | | (6) Miscellaneous allowances and expenses . | | 1,250 | | 1,250 |
| | | *Deduct*—Emergency cut in pay . . . . | | *2,260* | | *320* |
| | | TOTAL MINOR HEAD (*b*). | 47,374 | 48,460 | 84,000 | 86,120 |
| | | TOTAL SUB-HEAD F. . | 61,10,794 | 66,56,000 | 68,45,000 | 71,61,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Arsenals, Ordnance and Clothing Depots and Inspectorate of General Stores and Clothing—*

*Arsenals and Ordnance Depots.*—There are at present six arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Mingaladon (Burma) and Allahabad and five ordnance depots at Fort William, Bombay, Drigh Road (Karachi), Lahore and Cawnpore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, Mingaladon and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India. The Ordnance Depot, Cawnpore, is principally charged with the duty of supplying articles of footgear, which are purchased by the Master General of the Ordnance in India by contract from local firms. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpore. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing stores, and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. *Inspectorate of General Stores and Clothing—*

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief ordnance officer, I. G. S., Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

This Inspectorate is administered by the Director of Ordnance Services. The functions of the organisation are :—

(*a*) to inspect the outturn of the Harness and Saddlery and Clothing Factories;

(*b*) to carry out the initial inspection and chemical tests as necessary of general stores which include brushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores; and

(*c*) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

In addition, each of the above officers advises the Director of Artillery on all technical questions concerned with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the Army.

4. The provision under head 2-F (*a*) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O C. establishments employed at these Headquarters amounts to Rs. 2,70,332 gross and Rs. 3,02,200 gross provided under Head 4—A (*g*) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

Budget 1935-36 is more than budget 1934-35 by Rs. 4·67 lakhs due mainly to the following variations :—

| | Lakhs of Rs. |
|---|---|
| *Increases—* | |
| (*i*) Pay of British soldiers on the basis of current actuals and the transfer from Head 7 C. of the provision for conservancy allowances | 1·67 |
| (*ii*) Restoration of the emergency cut in pay from April 1935 | 2·33 |
| (*iii*) Net increase in provision for temporay establishments owing mainly to the transfer of provision for the repair of mathematical instruments from Head 5-C | ·46 |
| (*iv*) Pay of artificers consequent on reorganisation and changes in scales of pay | ·39 |
| (*v*) Smaller credits for storage charges | ·20 |
| (*vi*) Other normal fluctuations net | ·26 |
| | 5·31 |
| *Decrease—* | |
| (*vii*) Pay of officers due to the retirement of senior departmental officers and transfer of provision to minor head (*b*) Indian Army Ordnance Corps School of Instruction | ·64 |
| Net increase | 4·67 |

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD G.—EDUCATION OF MILITARY STUDENTS AT MEDICAL COLLEGES AND SCHOOLS. | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of instructional staff | | 19,680 | | 19,430 |
| | | (2) Pay of students . | | 89,960 | | 79,240 |
| | | (3) Kit and clothing allowances . . . | | 2,610 | | 2,160 |
| | | (4) Miscellaneous allowances and expenses . | | 19,000 | | 16,610 |
| | | (5) Capitation payments to Local Governments . | | 1,65,350 | | 1,28,610 |
| | | *Deduct*—Emergency cut in pay | | *600* | | *50* |
| | | TOTAL SUB-HEAD G . | 2,04,617 | 2,96,000 | 2,93,000 | 2,46,000 |
| | | SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION | | | | |
| | | Detailed head— | | | | |
| | | (1) Disposals dump maintenance expenses | | | | |
| | | TOTAL SUB HEAD H | .. | .. | .. | .. |
| | | SUB HEAD I.—MEDICAL SERVICES. | | | | |
| | | MINOR HEAD (*a*) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C. | | | | |
| | | Detailed heads— | | | | |
| 506 | 506 | (1) Pay of officers . . | | 70,16,550 | | 74,87,890 |
| 411 | 411 | (2) Pay of Royal Army Medical Corps other ranks | | 6,75,800 | | 6,92,470 |
| 871 | 867 | (3) Pay of assistant and sub-assistant surgeons | | 24,53,260 | | 25,39,500 |
| 321 | 321 | (4) Pay of nurses and matrons . | | 10,37,000 | | 10,40,150 |
| | | (5) Pay of Indian subordinate personnel . . | | 1,58,860 | | 1,53,860 |
| 13,452 | 12,552 | (6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps . | | 20,25,300 | | 21,70,300 |
| | | (7) Kit and Clothing allowances . . | | 2,20,740 | | 2,45,210 |
| | | (8) Miscellaneous and incidental expenses . | | 4,20,050 | | 4,01,200 |
| | | (9) Charges on account of X-Ray installations . | | 80,000 | | 80,000 |
| | | (10) Customs duty charges | | 3,000 | | 3,000 |
| | | (11) Grants for upkeep of laboratories . | | 35,000 | | 37,200 |
| | | (12) *Deduct*—Credits on account of hospital charges of R. A. F. personnel . . | | *60,920* | | *61,100* |
| | | (13) *Deduct*—Credits on account of dentistry charges of R. A. F. personnel . | | *5,640* | | *6,680* |
| | | *Deduct*—Emergency cut in pay | | *6,04,000* | | *44,000* |
| | | TOTAL MINOR HEAD (*a*) . | 1,34,99,360 | 1,35,55,000 | 1,39,36,000 | 1,47,39,000 |
| | | MINOR HEAD (*b*)—CONVALESCENT HOMES FOR OFFICERS. | | 15,360 | | 12,030 |
| | | *Deduct*—Emergency cut in pay | | *360* | | *30* |
| | | TOTAL MINOR HEAD (*b*) . | 14,316 | 15,000 | 12,000 | 12,000 |
| | | TOTAL SUB-HEAD I. | 1,35,13,676 | 1,35,70,000 | 1,39,48,000 | 1,47,51,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (b).—I. A. O. C. School of Instruction.—*

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1934-35 is 55. Three courses of about 3 to 5 months' duration are held yearly.

Budget 1935-36 is more than budget 1934-35 by Rs. ·38 lakh due mainly to the permanent transfer of certain staff who were previously on loan from arsenals.

*Sub-Head G.—Medical Colleges and Schools.*—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta and Madras and in the medical schools at Agra, Amritsar and Stanley Medical School, Madras before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained for military duty, but a portion is employed in the Civil department and is liable to be recalled to military duty in case of emergency.

Budget 1935-36 is less than budget 1934-35 by Rs. ·50 lakh due to the decrease in the number of students at the Medical Schools consequent on the decision to recruit qualified sub-assistant surgeons direct.

*Sub-Head 2-H.—Central Disposals Organization.*— The Central Disposals Organisation was originally created in July 1926 and now consists of :—

(1) Headquarters Organisation which forms part of the Contracts Directorate under the Master General of Ordnance in India (c. f. page 154).

(2) A dump at Moghalpura.—This is at present closed and no provision is, therefore included. It may however, be re-opened at any time the activities of the organisation so demand.

*Sub-Head I.—Medical Services.—*

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 27 hospitals first class, 21 second class, 38 third class, 33 fourth class and 20 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2·68 per cent. of British troops, 1·71 per cent. of Indian troops and 1·09 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 230 Royal Army Medical Corps officers, 322 Indian Medical Service officers, 23 Dental officers, 372 Royal Army Medical Corps other ranks, 39 Army Dental Corps other ranks, 278 nurses, 43 matrons, 328 assistant surgeons, 539 sub-assistant surgeons, 8,982 Indian Hospital Corps personnel and 3,570 reservists. In addition, 202 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Budget 1935-36 is more than budget 1934-35 by Rs. 11·81 lakhs due mainly to the following variations :—

| | Lakhs of Rs. |
|---|---|
| *Increases*— | |
| (*i*) Pay of officers, mainly as a result of the change in conditions of service etc. | 4·71 |
| (*ii*) Reorganisation of the Indian Hospital Corps | 1·66 |
| (*iii*) Restoration of the emergency cut in pay from April 1935 | 4·60 |
| (*iv*) Pay of Assistant and Sub-Assistant Surgeons on the basis of current actuals | ·86 |
| (*v*) Other variations, net | —·02 |
| | 11·81 |

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD J.—MILITARY ACCOUNTS OFFICES. | | | | |
| | | MINOR HEAD (*a*)—MILITARY ACCOUNTANT GENERAL. | | | | |
| | | Detailed heads— | | | | |
| 6 | 8 | (1) Pay of officers . . | | 1,18,300 | | 1,33,000 |
| 145 | 138 | (2) Pay of establishments | | 4,04,700 | | 3,96,000 |
| | | (3) Miscellaneous . . | | 68,000 | | 89,000 |
| | | (4) Transportation . | | 25,500 | | 25,200 |
| | | (5) Leave passage concessions . . . | | 2,000 | | 2,600 |
| | | *Deduct*—Emergency cut in pay . . . | | *20,900* | | *1,800* |
| | | TOTAL MINOR HEAD (*a*). | 5,34,198 | 5,97,600 | | 6,44,000 |
| | | MINOR HEAD (*b*)—COMMANDS AND DISTRICTS OFFICES. | | | | |
| | | Detailed heads— | | | | |
| 118 | 115 | (1) Pay of officers . . | | 10,81,800 | | 10,61,000 |
| 3,427 | 3,350 | (2) Pay of establishments | | 58,62,730 | | 58,58,000 |
| | | (3) Miscellaneous . . | | 2,10,960 | | 2,09,000 |
| | | (4) Transportation . | | 2,50,700 | | 2,41,000 |
| | | (5) Leave passage concessions . . | | 20,000 | | 18,000 |
| | | (6) Charges for payment of pensions . | | 3,34,700* | | 3,31,000* |
| | | (7) Military Treasure Chests . . . | | 13,430 | | 13,700 |
| | | (8) *Deduct*—Credits for services rendered to other Departments, etc. . . . | | *62,620* | | *71,200* |
| | | *Deduct*—Emergency cut in pay . . . | | *3,54,500* | | *27,500* |
| | | TOTAL MINOR HEAD (*b*) . | 72,92,350 | 73,57,200 | | 76,36,000 |
| | | Carried over . | 78,26,548 | 79,54,800 | | 82,80,000 |

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 53 officers including military officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows:—

(1) At the head of the Department, there is a Military Accountant General whose functions are:—

(i) To administer the department, under the control of the Financial Adviser, Military Finance.

(ii) To organise the arrangements for the disbursement of pay to officers and men of the Defence Services.

(iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.

(iv) To examine all general questions of accounting and audit.

(v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.

(vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.

(vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.

(viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Naval Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and the District Commanders, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

| Command Controllers. | Districts and Brigades dealt with in each Command office. |
|---|---|
| Controller of Military Accounts, Northern Command. | Peshawar, Rawalpindi, Kohat and Waziristan Districts. |
| Controller of Military Accounts, Southern Command. | Deccan, Bombay, Madras and Central Provinces Districts and Poona Independent Brigade. |
| Controller of Military Accounts, Eastern Command. | Meerut, Presidency and Assam and Lucknow Districts and Delhi Brigade. |
| Controller of Military Accounts, Western Command. | Baluchistan District, Sind Independent Brigade Area and Zhob Area. |

(3) There is a Controller of Military Accounts for each of the other Military Districts *viz.*, Lahore, and Burma Districts. With the Office of the Controller of Military Accounts, Lahore District, both the pension offices previously situated at Lahore and Mhow have been amalgamated and the officer-in-charge of the combined office has been designated the Controller of Military Accounts and Pensions, Lahore. This office now deals with the payment, audit and adjustment of all claims to pension excepting those arising in Burma District which are dealt with by the Controller of Military Accounts, Burma District.

MAIN HEAD 2.—

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 78,26,548 | 79,54,800 | | 82,80,000 |
| | | SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—*contd.* | | | | |
| | | MINOR HEAD (*c*)—ARMY FACTORY ACCOUNTS | | | | |
| | | Detailed heads— | | | | |
| 12 | 13 | (1) Pay of officers . | | 1,33,800 | | 1,31,500 |
| 536 | 551 | (2) Pay of establishments | | 9,67,000 | | 9,36,700 |
| | | (3) Miscellaneous . | | 17,500 | | 18,000 |
| | | (4) Transportation. | | 16,500 | | 18,500 |
| | | (5) Leave passage concessions . . . | | 1,450 | | .. |
| | | (6) Charges for payment of pensions . . | | 15,000* | | 11,000* |
| | | *Deduct*—Emergency cut in pay . . | | *54,550* | | *4,400* |
| | | TOTAL MINOR HEAD (*c*) | 11,06,738 | 10,96,700 | | 11,11,300 |
| | | MINOR HEAD (*d*)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of officers . . | | 43,700 | | 50,280 |
| 86 | 84 | (2) Pay of establishments. | | 1,38,830 | | 1,42,500 |
| | | (3) Miscellaneous . | | 5,000 | | 6,000 |
| | | (4) Transportation | | 19,500 | | 19,500 |
| | | (5) Leave passage concessions . . | | .. | | .. |
| | | (6) Percentage charges for works audit . . | | 13,000 | | 14,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *8,930* | | *780* |
| | | TOTAL MINOR HEAD (*d*) . | 2,10,967 | 2,11,100 | | 2,32,000 |
| | | MINOR HEAD (*e*)—CONTROLLER OF NAVAL ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . . | | 28,890 | | 26,430 |
| 77 | 76 | (2) Pay of establishments. | | 1,45,440 | | 1,44,250 |
| | | (3) Miscellaneous . . | | 3,540 | | 3,540 |
| | | (4) Transportation . | | 1,500 | | 1,500 |
| | | (5) Leave passage concessions . . . | | .. | | .. |
| | | (6) *Deduct*—Credits for services rendered to other Departments, etc. . . . | | *30,890* | | *33,500* |
| | | *Deduct*—Emergency cut in pay . . . | | *7,080* | | *520* |
| | | TOTAL MINOR HEAD (*e*) . | 1,41,936 | 1,41,400 | | 1,41,700 |
| | | TOTAL SUB-HEAD J . | 92,86,189 | 94,04,000 | 92,90,000 | 97,65,000 |

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. These agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central Office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and accounts of passage and service funds.

3. The cardinal principles of the existing system of accounts are:—

(*a*) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).

(*b*) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.

(*c*) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department

(*d*) The audit of store accounts by a system of local audit which includes a continuous verification of stock.

4. Budget 1935-36 is more than budget 1934-35 by Rs. 3.61 lakhs due to the following causes :—

| | In lakhs of Rupees. |
|---|---|
| *Increases*— | |
| (*i*) Restoration of the emergency cut in pay from April 1935 . | 4.11 |
| (*ii*) Grant of increments to officers and staff . . . . . | 1.90 |
| (*iii*) Other minor variations (net) . . . . . | .02 |
| | 6.03 |
| *Decrease*— | |
| (*iv*) Reduction in establishments . . . . . | 2.42 |
| Net increase . | 3.61 |

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MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Actuals, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS. | | | | |
| | | MINOR HEAD (*a*)—PRESBYTERIAN CHURCH. | | | | |
| | | Detailed heads— | | | | |
| 7 | 6 | (1) Pay of chaplains . | | 80,500 | | 47,000 |
| | | (2) Incidental expenses . | | 5,810 | | 3,100 |
| | | *Deduct*—Emergency cut in pay . . . . | | *3,600* | | *190* |
| | | TOTAL MINOR HEAD (*a*). | 72,365 | 82,710 | 68,000 | 49,910 |
| | | MINOR HEAD (*b*)—CHURCH OF ROME. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains . | | 2,37,600 | | 2,37,600 |
| | | (2) Incidental expenses . | | 19,500 | | 17,010 |
| | | TOTAL MINOR HEAD (*b*) | 2,56,133 | 2,57,100 | 2,54,000 | 2,54,610 |
| | | MINOR HEAD (*c*)—METHODIST CHURCH. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains . | | 92,000 | | 79,670 |
| | | (2) Incidental expenses . | | 21,170 | | 21,170 |
| | | TOTAL MINOR HEAD (*c*) . | 98,214 | 1,13,170 | 1,02,000 | 1,00,840 |
| | | MINOR HEAD (*d*)—BAPTIST AND CONGREGATIONAL CHURCHES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains . | | 20,000 | | 22,580 |
| | | (2) Incidental expenses . | | 3,020 | | 3,060 |
| | | TOTAL MINOR HEAD (*d*) . | 26,693 | 23,020 | 28,000 | 25,640 |
| | | TOTAL SUB-HEAD K. . | 4,53,405 | 4,76,000 | 4,52,000 | 4,31,000 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Sub-Head K.—Ecclesiastical Establishments.*—Under this head are provided certain charges on religious ministration of British troops and their families.

Budget 1935-36 is less than budget 1934-35 by Rs. .45 lakhs mainly due to a decrease in the number of chaplains and the employment of junior chaplains in place of seniors.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| **SUB-HEAD L.—CANTONMENTS.** | | | | | | |
| MINOR HEAD (*a*)—ADMINISTRATION. | | | | | | |
| | | Detailed heads— | | | | |
| 51 | 52 | (1) Pay of officers . | | 7,15,400 | | 7,36,000 |
| | | (2) Pay of establishments | | 33,500 | | 35,000 |
| | | (3) Incidental and miscellaneous expenses . | | 7,580 | | 8,200 |
| | | *Deduct*—Emergency cut in pay . . . | | *41,400* | | *3,500* |
| | | TOTAL MINOR HEAD (*a*) | 7,21,818 | 7,15,080 | 7,58,000 | 7,75,700 |
| MINOR HEAD (*b*)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER. | | | | | | |
| | | Detailed heads— | | | | |
| | | (1) Ordinary grants-in-aid. | | 64,000 | | 68,000 |
| | | (2) Special grants-in-aid . | | 75,000 | | 75,000 |
| | | (3) Cost of water supplied by M. E. S. to non-entitled consumers . | | 10,85,000 | | 9,92,000 |
| | | (4) *Deduct*—Receipts on above account. , | | *5,87,000* | | *5,00,000* |
| | | TOTAL MINOR HEAD (*b*) . | 7,11,741 | 6,37,000 | 7,06,000 | 6,35,000 |
| MINOR HEAD (*c*)—MILITARY ESTATES. | | | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of establishments . . . | | 1,13,270 | | 1,15,600 |
| | | (2) Incidental and miscellaneous expenses . | | 67,000 | | 75,000 |
| | | *Deduct*—Emergency cut in pay . . . . | | *3,350* | | *300* |
| | | TOTAL MINOR HEAD (*c*) | 1,41,943 | 1,76,920 | 1,57,000 | 1,90,300 |
| | | TOTAL SUB-HEAD L. . | 15,75,502 | 15,29,000 | 16,21,000 | 16,01,000 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head (a)—Administration.*—The municipal administration of cantonments in India is carried out under the provisions of the Cantonments Act, 1924, by officers of the Cantonments Department who are paid from Defence estimates. A few of the smaller cantonments, are in charge of executive officers of the Cantonments Department, employed in the neighbouring cantonments. The inspection staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 3 Inspecting and 3 Assistant Inspecting officers at the Headquarters of the Northern, Southern and Eastern Commands.

*Minor Head (b).*—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence estimates. The cost of water supplied by M. E. S. to cantonments and the credits realised from paying consumers are also adjusted under this head.

*Minor Head (c).*—Full time officers of the cantonments department have been appointed as Military Estate officers whose duty it is to look after the land entrusted to their management under the Land Administration Rules.

Budget 1935-36 is more than budget 1934-35 by Rs. .72 lakh due mainly to the employment of an additional officer and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | **SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA.** | | | | |
| | | MINOR HEAD (*a*)—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH. | | | | |
| | | Detailed heads— | | | | |
| 34 | 34 | (1) Pay of officers . . | | 4,24,000 | | 4,20,360 |
| 20 | 20 | (2) Pay of British soldiers | | 91,910 | | 89,000 |
| 122 | 124 | (3) Pay of permanent establishments . | | 2,85,650 | | 2,90,000 |
| | | (4) Pay of temporary establishments and labour | | 4,55,000 | | 4,60,000 |
| | | (5) Kit and clothing allowances . . | | 2,480 | | 2,100 |
| | | (6) Miscellaneous . . | | 26,710 | | 26,600 |
| | | (7) Telephone charges . | | 1,790 | | 1,800 |
| | | *Deduct*—Emergency cut in pay . . . | | *53,040* | | *4,360* |
| | | TOTAL MINOR HEAD (*a*) . | 15,25,685 | 12,34,500 | 12,15,000 | 12,85,500 |
| | | MINOR HEAD (*b*)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Payments for services rendered by the Government test house, Alipore . . . . | | 16,500 | | 7,500 |
| | | (2) Provision for small measures . . | | 20,000 | | 20,000 |
| | | TOTAL MINOR HEAD (*b*). | 15,058 | 36,500 | 15,000 | 27,500 |
| | | TOTAL SUB-HEAD M . . | 15,40,743 | 12,71,000 | 12,30,000 | 13,13,000 |
| | | **SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA.** | | | | |
| | | MINOR HEAD (*a*)—GOVERNOR GENERAL'S BAND | | | | |
| | | Detailed heads— | | | | |
| 28 | 28 | (1) Pay of British soldiers . . . | | 62,000 | | 62,000 |
| 6 | 6 | (2) Pay of followers . | | 1,100 | | 1,100 |
| | | (3) Kit and clothing allowances . | | 3,680 | | 3,680 |
| | | (4) Miscellaneous allowances and expenses . | | 3,850 | | 4,250 |
| | | *Deduct*—Emergency cut in pay . . | | *360* | | *30* |
| | | TOTAL MINOR HEAD (*a*) | 71,127 | 70,270 | 70,000 | 71,000 |
| | | Carried over . | 71,127 | 70,270 | 70,000 | 71,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Lethal Stores Inspectorates and Chemical Defence Research.*—These inspectorates are under the control of the Director of Artillery; their functions are shown below:—

*Inspector of Small Arms, Ishapore—*
(a) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
(b) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.);
(c) inspects small arms, machine guns and bicycles in the hands of troops and civil and military police, and under repair in arsenals; and
(d) instructs Indian armourers before enlistment and prior to the grant of first class certificates.

*Inspector of Guns, Cossipore—*
(a) inspects the outturn of the Gun and Shell Factory;
(b) inspects all electrical and optical stores and signal stores for the army; and
(c) inspects ordnance in the hands of troops.

*Inspector of Ammunition, Kirkee—*
(a) inspects the outturn of the Ammunition Factory; and
(b) inspects all kinds of ammunition, explosives and connected stores in the hands of troops, including the Royal Air Force and Royal Indian Navy, and in arsenals.

*Inspector of Gun Carriages and Vehicles, Jubbulpore—*
(a) inspects the outturn of the Gun Carriage Factory;
(b) carries out the proof of artillery carriages;
(c) inspects all hard timber and stores made therefrom; and
(d) inspects artillery carriages, transport vehicles and connected stores in the hands of troops.

*Chemical Inspector, Rawalpindi—*
(a) inspects chemical defence stores;
(b) tests all explosives and advises on chemical and chemical defence questions; and
(c) maintains cordite records.

*Proof and Experimental Officer, Balasore—*
(a) carries out the proof of guns and ammunition; and
(b) carries out such experimental work connected with guns and ammunition as may be ordered.

*Controller of Chemical Defence Research, Rawalpindi—*
Carries out research work in connection with chemical defence.

In addition, each of the above officers advises the Director of Artillery on all technical questions connected with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the army.

Budget 1935-36 under sub-head M is more than budget 1934-35 by Rs. ·42 lakh due mainly to the restoration of the emergency cut in pay from April 1935 partly counterbalanced by a decrease in the payments for services rendered by the Government Test House, Alipore.

*Minor Head (a)—Governor General's Band.*—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental Sergeant Major, 1 Regimental Quartermaster Sergeant and 25 Sergeants.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35 | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 71,127 | 70,270 | 70,000 | 71,000 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.* | | | | |
| | | MINOR HEAD (*b*)—RECRUITING STAFF. | | | | |
| | | Detailed heads— | | | | |
| 11 | 11 | (1) Pay of officers . | | 2,19,000 | | 2,22,000 |
| 220 | 251 | (2) Pay of Indian ranks and other establishments . . . | | 87,000 | | 94,000 |
| | | (3) Kit and clothing allowances . . . | | 1,400 | | 1,400 |
| | | (4) Miscellaneous allowances and expenses . | | 91,000 | | 81,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *10,800* | | *900* |
| | | TOTAL MINOR HEAD (*b*) . | 3,61,752 | 3,87,600 | 3,92,000 | 3,98,000 |
| | | MINOR HEAD (*c*)—HILL SANITARIA AND DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers . | | | | |
| * | * | (2) Pay of British soldiers | | | | |
| | | (3) Pay of establishments . | | 1,38,300 | | 1,47,000 |
| | | (4) Kit and clothing allowances . . . | | | | |
| | | (5) Miscellaneous allowances and expenses . | | | | |
| | | *Deduct*—Emergency cut in pay. | | *3,600* | | *250* |
| | | TOTAL MINOR HEAD (*c*). | 1,43,787 | 1,34,700 | 1,38,000 | 1,46,750 |
| | | Carried over . | 5,76,666 | 5,92,570 | 6,00,000 | 6,15,750 |

* The General Officers Commanding-in-Chief are empowered to vary the establishments. Hence the numbers are not shown.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(*b*) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers, 1 technical recruiting officer, 3 assistant technical recruiting officers and 15 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat; Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal, Poona including Bangalore and Burma), 191 Indian paid recruiters and 11 menials. The clerical staff of the ordinary recruiting organisation consists of 43 combatant Indian ranks and that of the technical recruiting organisation consists of 6 civilian clerks.

Budget 1935-36 is more than budget 1934-35 by Rs. ·10 lakh due mainly to the restoration of the emergency cut in pay from April 1935.

*Minor Head* (c).—*Hill Sanitaria and Depôts.*—The provision under this head represents the cost of sanitaria and hill depôts for British troops which are maintained for the accommodation of convalescent families, etc. As a measure tending towards increased efficiency, and eventual economy bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitaria, with full powers to vary the establishments to suit local conditions, to open sanitaria at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

Budget 1935-36 is more than budget 1934-35 by Rs. ·12 lakh mainly on the basis of past actuals.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 5,76,666 | 5,92,570 | 6,00,000 | 6,15,750 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.* | | | | |
| | | MINOR HEAD (*d*)—MILITARY PRISONS AND DETENTION BARRACKS. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 22,310 | | 22,310 |
| 36 | 36 | (2) Pay of British soldiers . | | 85,500 | | 80,000 |
| 12 | 12 | (3) Pay of establishments . | | 3,350 | | 3,400 |
| | | (4) Kit and clothing allowances . . | | 2,980 | | 2,980 |
| | | (5) Miscellaneous allowances and expenses, *Deduct*—Emergency cut in pay . . . | | 3,600<br>*1,080* | | 3,600<br>*100* |
| | | TOTAL MINOR HEAD (*d*). | 97,472 | 1,16,660 | 1,04,000 | 1,12,190 |
| | | MINOR HEAD (*e*)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS. | | | | |
| | | Detailed heads— | | | | |
| 343* | 345* | (1) Pay of religious teachers and other charges . . . | | 98,000 | | 98,610 |
| | | TOTAL MINOR HEAD (*e*) | 98,300 | 98,000 | 98,000 | 98,610 |
| | | MINOR HEAD (*f*)—ANTI-MALARIAL MEASURES . . | 77,312 | 85,000 | 77,000 | 85,000 |
| | | MINOR HEAD (*g*)—VOCATIONAL TRAINING. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 16,000 | | 16,000 |
| 1 | 1 | (2) Pay of British soldiers | | 3,900 | | 3,900 |
| 2 | 2 | (3) Pay of clerks . . | | 2,030 | | 2,280 |
| | | (4) Kit and clothing allowances . . | | 100 | | 100 |
| | | (5) Miscellaneous allowances and expenses . . | | 500 | | 500 |
| | | *Deduct*—Emergency cut in pay . . . | | *960* | | *80* |
| | | TOTAL MINOR HEAD (*g*) . | 21,019 | 21,570 | 22,000 | 22,700 |
| | | Carried over . | 8,70,769 | 9,13,800 | 9,01,000 | 9,34,250 |

* Liable to fluctuation.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (d)—Military Prisons and Detention Barracks.*—Detention Barracks have been established at Lucknow, Sialkot, Trimulgherry and Quetta for the reception of British soldiers who have been sentenced to detention either by courts martial, or in some cases, by their commanding officers. The barracks at Lucknow and Trimulgherry include military prisons for the reception of British soldiers convicted of serious offences. These establishments are administered by a Director who is directly under the control of the Adjutant General in India. The present establishment employed in these barracks is 1 officer and 49 British warrant and non commissioned officers including 13 extra regimental employees.

Budget 1935-36 is less than budget 1934-35 by Rs. ·04 lakh mainly on the basis of past actuals.

*Minor Head (e).*—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, brigade of artillery, divisional ammunition column, head quarters stations of sappers and miners. In each Indian infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised.

*Minor Head (f)—Anti-Malarial Measures.*—Under this minor head is included recurring expenditure on account of mosquito traps, maintenance of permanent drainage and other miscellaneous charges (*e.g.*, cooly hire). The provision for new works (drainage) has been made under M. E. S.

*Minor Head (g).*—The provision under this minor head represents the pay and allowances and office allowance of the Staff Captain (vocational training), and his staff whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. (Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 8,70,769 | 9,13,800 | 9,01,000 | 9,34,250 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*concld.* | | | | |
| | | MINOR HEAD (*h*) REST CAMPS. | | | | |
| | | Detailed heads— | | | | |
| .. | .. | (1) Pay of officers . | | .. | | .. |
| 1 | 1 | (2) Pay of British soldiers . . . | | 6,790 | | 6,940 |
| 4 | 4 | (3) Pay of Indian officers and other ranks and establishments . . | | 3,900 | | 4,230 |
| 43 | 43 | (4) Pay of followers . | | 8,400 | | 8,660 |
| | | (5) Kit and clothing allowances . . | | 100 | | 100 |
| | | (6) Miscellaneous allowances and expenses . | | 830 | | 830 |
| | | *Deduct*—Emergency cut in pay . . . | | *120* | | *10* |
| | | TOTAL MINOR HEAD (*h*) . | 19,248 | 19,900 | 20,000 | 20,750 |
| | | MINOR HEAD (*i*)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Donations and grants-in-aid to institutions and charitable and subsistence allowances . | | 75,300 | | 74,000 |
| | | (2) Fees to examiners for Indian Medical Department promotion examinations . . . | | 2,000 | | 2,000 |
| | | (3) Provision for small measures . . . | | 20 000 | | 20,000 |
| | | TOTAL MINOR HEAD (*i*) . | 91,490 | 97,300 | 95,000 | 96,000 |
| | | TOTAL SUB-HEAD N. . | 9,81,507 | 10,31,000 | 10,16,000 | 10,51,000 |
| | | SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF. | | | | |
| | | Detailed heads— | | | | |
| 3 | 4 | (1) Secretary to Consul General, Meshed and Military Attaché, Kabul, etc. . . | | 45,420 | | 49,700 |
| | | (2) Contribution towards cost of Survey of India . . . | | 3,51,500 | | 3,51,500 |
| | | (3) Special Emergency Grant . . . | | 1,40,000 | | 1,40,000 |
| | | *Deduct*—Emergency cut in pay . . | | *1,920* | | *200* |
| | | TOTAL SUB-HEAD O. . | 3,91,491 | 5,35,000 | 4,72,000 | 5,41,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*i*)—*Miscellaneous* (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Service Institution of India, etc.

(3) The provision under this head is intended to finance such small measures as are considered necessary by the Adjutant General in India.

*Sub-Head O—Miscellaneous services under the Chief of the General Staff.*—The provision against item (2) is made up as follows :—

(*a*) Rs. 3,50,000 annual contribution to the Survey of India Department, in return for which that department assumes responsibility for the maintenance of the Frontier Circle and for the provision of Badragga escorts required by survey parties in areas where these are necessary; also for all equipment required by survey units on mobilisation, and for all normal charges incurred by survey units in connection with operations undertaken in peace time.

(*b*) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

Budget 1935-36 is more than budget 1934-35 by Rs. ·06 lakh due mainly to the restoration of the appointment of clerk for the Military Attache at Kabul and of the emergency cut in pay from April 1935.

MAIN HEAD 2.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA. | | | | |
| | | MINOR HEAD (*a*)—GRAIN CRUSHING DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Working expenses . | | 1,64,330 | | 1,57,190 |
| | | (2) Land, buildings and plant . . . | | .. | | 1,000 |
| | | (3) *Deduct*—Proceeds from sale of land, etc. | | .. | | .. |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 1,58,405 | 1,64,330 | 1,64,000 | 1,58,190 |
| | | MINOR HEAD (*b*)—CONTROLLED FLOUR MILLS. | | | | |
| | | Detailed heads— | | | | |
| 8 | 8 | (1) Supervising establishment and other charges | | 13,290 | | 13,860 |
| | | *Deduct*—Emergency cut in pay . | | *620* | | *50* |
| | | TOTAL MINOR HEAD (*b*) . | 12,297 | 12,670 | 11,000 | 13,810 |
| | | MINOR HEAD (*c*)—PROVISION FOR SMALL MEASURES . . . . . | | 20,000 | .. | 20,000 |
| | | TOTAL SUB-HEAD P . | 1,70,702 | 1,97,000 | 1,75,000 | 1,92,000 |
| | | SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONROL OF PRINCIPAL STAFF OFFICERS. | .. | 2,13,000 | 1,57,000 | 2,71,000 |
| | | TOTAL INDIA . | 6,09,53,024 | 6,21,09,000 | 6,22,87,000 | 6,56,48,000 |
| | | SUB-HEAD R.—ENGLAND— | | | | |
| | | (*a*) Military Training: | | | | |
| | | (1) Pay, officers . . | | 3,24,000 | | 3,24,000 |
| | | (2) Other charges . . | | 14,000 | | 14,000 |
| | | (3) Leave and deputation salaries, etc. | | .. | | 3,000 |
| | | (*b*) Army Education: | | | | |
| | | (1) Pay, officers . . | | 44,000 | | 44,000 |
| | | (2) Other charges . . | | 40,000 | | 52,000 |
| | | (3) Leave and deputation salaries, etc. . . | | 48,000 | | 48,000 |
| | | (4) Sterling overseas pay . | | 24,000 | | 32,000 |
| | | (*c*) Indian Army Service Corps: | | | | |
| | | (1) Pay, officers . . | | 6,40,000 | | 6,88,000 |
| | | (2) Other charges . . | | 3,76,000 | | 3,92,000 |
| | | (3) Establishment, etc. of M. T. Adviser . . | | 5,000 | | 5,000 |
| | | (4) Leave and deputation salaries, etc. | | .. | | 8,000 |
| | | Carried over . | | 15,15,000 | | 16,10,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor head (a).—Grain crushing depots.*—There are three grain crushing depots at Peshawar, Lucknow and Lahore. Their function is to crush grain for animals. The crushing is done under an agency arrangement entered into by the Director of Contracts.

*Minor head (b)—Controlled Flour Mills.*—There is one controlled flour mill at Lyallpur. Its function is to grind wheat for eventual supply of flour, atta and bran to supply depots.

*Minor head (c)*—The provision under this head is intended to finance such small measures as are considered necessary by the Quarter Master General.

Budget 1935-36 is less than budget 1934-35 by Rs. ·05 lakh on the basis of past actuals

SUB-HEAD Q.—MISCELLANEOUS.—The provision under this head is a reserve for special measures.

MAIN HEAD 2/II.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 15,15,000 | | 16,10,000 |
| SUB-HEAD R.—ENGLAND—*contd.* | | | | |
| (*d*) Remount Depots: | | | | |
| (1) Pay, officers . . | | 36,000 | | 32,000 |
| (2) Other charges . . | | 8,000 | | 8,000 |
| (3) Leave and deputation salaries, etc. . . | | .. | | .. |
| (*e*) Veterinary Services: | | | | |
| (1) Pay, officers . . | | 36,000 | | 40,000 |
| (2) Other charges . . | | 2,000 | | 1,000 |
| (*f*) Arsenals: | | | | |
| (1) Pay, officers . . | | 1,24,000 | | 1,24,000 |
| (2) Other charges . | | 3,80,000 | | 3,20,000 |
| (3) Leave and deputation salaries, etc. | | .. | | 3,000 |
| (*g*) Medical Services: | | | | |
| (1) Pay, officers . . | | 8,60,000 | | 8,40,000 |
| (2) Sterling overseas pay and other charges . | | 6,24,000 | | 6,32,000 |
| (3) Leave and deputation salaries, etc. . . | | 4,000 | | 6,000 |
| (*h*) Military Accounts offices: | | | | |
| (1) Leave and deputation salaries, etc. . | | 1,40,000 | | 1,60,000 |
| (2) Sterling overseas pay . | | 96,000 | | 68,000 |
| (*i*) Ecclesiastical Establishments: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 18,000 | | 15,000 |
| (2) Sterling overseas pay . | | 28,000 | | 28,000 |
| (*j*) Administration of Cantonments: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 1,08,000 | | 96,000 |
| (*k*) Ordnance Inspection: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 80,000 | | 80,000 |
| (2) Sterling overseas pay . | | 64,000 | | 64,000 |
| (*l*) Grain Crushing Depots and Flour Mills: | | | | |
| (1) Stores for India . . | | .. | | .. |
| (2) Leave and deputation salaries, etc. . . | | .. | | 4,000 |
| (*m*) Sundry Administrative Services: | | | | |
| (1) Pay and miscellaneous charges. | | 1,31,000 | | 1,08,000 |
| *Deduct*—Emergency deductions from leave salaries. | | *13,000* | | .. |
| TOTAL SUB-HEAD R. . | 43,90,744 | 42,41,000 | 41,36,000 | 42,39,000 |

ADMINISTRATIVE SERVICES—*contd.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE . . . . . | —4,167 | .. | —7,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 2 . . . . | 6,53,39,601 | 6,63,50,000 | 6,64,16,000 | 6,98,87,000 |
| RECEIPTS— | | | | |
| India. | | | | |
| Sub-head A—Military Training— | | | | |
| (1) Contributions from Dominion Governments towards cost of training of their officers . . | | 11,000 | | 15,000 |
| (2) Contributions from Local Governments towards cost of training their students at Army schools | | 32,000 | | 28,000 |
| (3) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD A . . | 46,925 | 43,000 | 43,000 | 43,000 |
| Sub-Head B—Education— | | | | |
| (1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools . . . | | 3,000 | | 3,000 |
| (2) Receipts from educational institutions . | | 4,87,000 | | 4,78,000 |
| (3) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD B . | 4,91,129 | 4,90,000 | 5,00,000 | 4,81,000 |
| Sub-Head C—Indian Army Service Corps— | | | | |
| (1) Credits for services rendered by Government transport to civil and other departments and individuals | | 3,000 | | 4,000 |
| (2) Miscellaneous . . | | 25,000 | | 16,000 |
| TOTAL SUB-HEAD C. . | 23,846 | 28,000 | 20,000 | 20,000 |

MAIN HEAD II.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| India—*contd.* | | | | |
| Sub-Head (D—Remount Depôts and Breeding Operations— | | | | |
| (1) Branding and covering fees . . . | | 16,000 | | 12,000 |
| (2) Miscellaneous . . | | 9,000 | | 11,000 |
| TOTAL SUB-HEAD—D . | 23,852 | 25,000 | 20,000 | 23,000 |
| Sub-Head E—Indian Army Veterinary Corps— | | | | |
| (1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools . | | | | |
| (2) Miscellaneous . . | | 1,000 | | 1,000 |
| TOTAL SUB-HEAD E. . | 319 | 1,000 | 1,000 | 1,000 |
| Sub-Head F—Indian Army Ordnance Corps— | | | | |
| (1) Miscellaneous . . | | 6,000 | | 6,000 |
| TOTAL SUB-HEAD F. . | 6,164 | 6,000 | 6,000 | 6,000 |
| Sub-Head G—Education of Military pupils at Medical Colleges and Schools— | | | | |
| (1) Miscellaneous . | | .. | | .. |
| TOTAL SUB-HEAD G . | 1,950 | .. | 1,000 | .. |
| Sub-Head H—Central Disposals Organisation— | | | | |
| (1) Miscellaneous . | | .. | | .. |
| TOTAL SUB-HEAD H . | 2,789 | .. | .. | .. |

## ADMINISTRATIVE SERVICES—*contd.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| India—*contd.* | | | | |
| Sub-Head I—Medical Services— | | | | |
| (1) Hospital stoppages from officers, etc. | | | | |
| (2) Credits for services rendered | | 2,80,000 | | 2,62,000 |
| (3) Miscellaneous | | | | |
| (4) Sale proceeds of X-Ray stores in charge of military hospitals. | | | | .. |
| TOTAL SUB-HEAD I. | 2,61,806 | 2,80,000 | 2,70,000 | 2,62,000 |
| Sub-Head J—Military Accounts Offices— | | | | |
| (1) Miscellaneous | | 13,000 | | 13,000 |
| TOTAL SUB-HEAD J. | 18,017 | 13,000 | 13,000 | 13,000 |
| Sub-Head K—Ecclesiastical Establishments— | | | | |
| (1) Miscellaneous | | 2,000 | | .. |
| TOTAL SUB-HEAD K | 45 | 2,000 | .. | .. |
| Sub-Head L—Cantonments— | | | | |
| (1) Receipts from class 'A' lands | | 2,00,000 | | 2,00,000 |
| (2) Receipts from class "B" lands of military Estate offices | | 28,000 | | 50,000 |
| (3) Govt. share of receipts from class "B" lands managed by Cantonment authorities | | 1,59,000 | | 1,60,000 |
| (4) Miscellaneous | | 33,000 | | 40,000 |
| TOTAL SUB-HEAD L | 4,42,628 | 4,20,000 | 4,50,000 | 4,50,000 |

## MAIN HEAD II.—ADMINISTRATIVE SERVICES—*concld.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| India—*contd.* | | | | |
| Sub-Head M—Miscellaneous services under the Master General of Ordnance in India— | | | | |
| (1) Miscellaneous . . | | 1,000 | | 1,000 |
| TOTAL SUB-HEAD M. . | 498 | 1,000 | .. | 1,000 |
| Sub-Head N—Miscellaneous services under the A. G. in India— | | | | |
| (1) Miscellaneous . . | | 2,000 | | 1,000 |
| TOTAL SUB-HEAD N. . | 1,107 | 2,000 | 1,000 | 1,000 |
| Sub-Head O—Miscellaneous services under the C. G. S.— | | | | |
| (1) Miscellaneous . | | .. | | .. |
| TOTAL SUB-HEAD O. . | .. | .. | .. | .. |
| Sub-Head P—Miscellaneous services under the Q. M. G. in India— | | | | |
| (1) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD P. . | 15 | .. | .. | .. |
| TOTAL INDIA . | 13,21,090 | 13,11,000 | 13,25,000 | 13,01,000 |
| Sub-Head R—England— | | | | |
| (1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . | | .. | | .. |
| (2) Recoveries of Service payments . . . | | .. | | .. |
| (3) Hospital stoppages . . | | 5,000 | | } 56,000 |
| (4) Miscellaneous . . | | 40,000 | | |
| TOTAL SUB-HEAD R—England. | 81,458 | 45,000 | 56,000 | 56,000 |
| Sub-Head S.—Exchange . | —132 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD II . . | 14,02,416 | 13,56,000 | 13,81,000 | 13,57,000 |

EXPLANATIONS.

# MAIN HEAD 3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

## SUMMARY OF ESTIMATES.

| Sub-heads | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—MEDICAL STORE DEPOTS AND WORKSHOPS . . | 24,86,133 | 33,50,599 | —8,64,466 | 28,19,000 | 33,99,000 | —5,80,000 | 25,00,000 | 33,00,000 | —8,00,000 | 25,44,000 | 32,50,000 | —7,06,000 |
| B.—INDIAN ARMY SERVICE CORPS . | 1,96,660 | 1,787 | 1,94,873 | 2,09,000 | 3,000 | 2,06,000 | 2,00,000 | 2,000 | 1,98,000 | 1,86,000 | 2,000 | 1,84,000 |
| C.—ORDNANCE AND CLOTHING FACTORIES . . | 1,16,78,266 | 9,42,041 | 1,07,36,225 | 1,15,39,000 | 7,15,000 | 1,08,24,000 | 1,22,00,000 | 7,15,000 | 1,14,85,000 | 1,30,76,000 | 6,32,000 | 1,24,44,000 |
| D.—GRASS FARMS | 37,17,681 | 2,89,762 | 34,27,919 | 43,52,000 | 3,71,000 | 39,81,000 | 40,00,000 | 2,37,000 | 37,63,000 | 42,48,000 | 2,50,000 | 39,98,000 |
| E.—DAIRY FARMS . | 26,48,929 | 25,15,966 | 1,32,963 | 26,77,000 | 25,50,000 | 1,27,000 | 26,14,000 | 25,00,000 | 1,14,000 | 26,76,000 | 25,50,000 | 1,26,000 |
| TOTAL INDIA | 2,07,27,669 | 71,00,155 | 1,36,27,514 | 2,15,96,000 | 70,38,000 | 1,45,58,000 | 2,15,14,000 | 67,54,000 | 1,47,60,000 | 2,27,30,000 | 66,84,000 | 1,60,46,000 |
| F.—ENGLAND . | 21,68,628 | 4,391 | 21,64,237 | 23,74,000 | ... | 23,74,000 | 20,93,000 | ... | 20,93,000 | 19,77,000 | ... | 19,77,000 |
| G.—EXCHANGE | —2,925 | —1 | —2,924 | ... | ... | ... | —4,000 | ... | —4,000 | ... | ... | ... |
| TOTAL MAIN HEAD 3/III | 2,28,93,372 | 71,04,545 | 1,57,88,827 | 2,39,70,000 | 70,38,000 | 1,69,32,000 | 2,36,03,000 | 67,54,000 | 1,68,49,00 | 2,47,07,000 | 66,84,000 | 1,80,23,000 |

EXPLANATIONS

Budget 1935-36 is more than budget 1934-35 by Rs. 10·91 lakhs due mainly to the following causes :—

| | Lakhs of Rs. |
|---|---|
| *Increases.* | |
| (1) Restoration of the emergency cut in pay from April 1935 . | 3·12 |
| (2) Ordnance and Clothing factories, mainly larger demands for stores and larger outlay on capital works . . . . | 10·73 |
| (3) Provision for the cost of the Assistant Director General, Indian Medical Service (stores) and his staff . . . . . | ·61 |
| (4) Transfer from Head 4-B of the provision for Administrative staff of Grass Farms . . . . . | 2·65 |
| | 17·11 |
| *Decreases.* | |
| (5) Medical Store Depots mainly decrease in demands for stores . | 2·75 |
| (6) Production and purchase of fodder due to more favourable rates . . . . . | 2·76 |
| (7) Other variations, net . . . . . | ·69 |
| | 6·20 |
| Net increase . . . . . | 10·91 |

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1934-35. | Numbers. 1935-36. | Expenditure. | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | India. | | | | |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS. | | | | |
| | | Minor Head (*a*) DEPOTS PROPER—REVENUE— | | | | |
| | | Detailed heads— | | | | |
| 389 | 382 | (1) Pay of permanent staff | | 4,42,300 | | 4,30,000 |
| 212 | 211 | (2) Pay of temporary staff | | 53,860 | | 54,800 |
| | | (3) Incidental and miscellaneous expenses | | 30,600 | | 29,900 |
| | | (4) Transportation | | 2,00,000 | | 2,00,000 |
| | | (5) Expenditure on buildings | | 32,600 | | 36,300 |
| | | (6) Depreciation transferred to capital | | 240 | | 200 |
| | | (7) Materials purchased locally | | 17,13,000 | | 14,25,000 |
| | | (8) Customs duty | | 2,75,000 | | 2,10,000 |
| | | (9) *Deduct*—Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services | | *15,000* | | *15,000* |
| | | *Deduct*—Emergency cut in pay | | *21,080* | | *1,600* |
| | | Total Minor Head (*a*) | | 27,12,020 | | 23,69,600 |
| | | Minor Head (*b*) DEPOTS PROPER—CAPITAL— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from depreciation— | | | | |
| | | (1) Expenditure in India on plant and machinery | | .. | | .. |
| | | (2) Expenditure in England on plant and machinery | | .. | | .. |
| | | (3) *Deduct*—Depreciation | | *240* | | *200* |
| | | (4) *Add* transfers to depreciation reserve fund | | 240 | | 200 |
| | | Total Minor Head (*b*) | | .. | | .. |
| | | Carried over | | 27,12,020 | | 23,69,600 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

### EXPLANATIONS.

Head 3. *A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical Service who in conjunction with the Director, Medical Services in India, and the Quartermaster General in India, is responsible to the Government of India in the Army Department for the supply of medical and veterinary equipment and stores to the Army in India both in peace and war time. The equipment and stores required are obtained :—

(*i*) by purchases in England through the High Commissioner for India,

(*ii*) from other Government Departments,

(*iii*) by purchase from private firms and contractors in India, and

(*iv*) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are five Government Medical Store Depots in India and Burma. They are located at Madras, Bombay, Lahore Cantonment, Calcutta and Rangoon. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India and Burma.

3. The supply on payment of medical stores to the Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments and Government-aided Civil institutions (both medical and veterinary) is also arranged for by these five medical store depots. They further undertake the repair of surgical instruments for both military and civil Government institutions.

4. A certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the reserve known as "The Depreciation Reserve for Medical Store Depots and Workshops in India". The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant and machinery. These contributions are included in the issue price of articles supplied by the medical store depots. The balance at the credit of the reserve is carried forward from year to year, but the total balance is limited to Rs. 50,000, any excess being re-credited to the Defence budget.

Budget 1935-36 is less than budget 1934-35 by Rs. 2·75 lakhs due mainly to :—

| | In lakhs of Rupees. | |
|---|---|---|
| Reduced outturn required of the medical store depots permitting a reduction in the purchases of material in India . . . | 2·88 | |
| Less customs duty . . . . . | ·65 | |
| Other minor variations, net . . . . . | ·05 | |
| | 3·58 | |
| Partly counterbalanced by an appropriation in aid to Civil Estimates being the cost of the Assistant Director General, Indian Medical Service (Stores) and his office staff engaged in the administration on behalf of the Army of the medical store depots and workshops . . . . . | ·61 | |
| Smaller realisation from emergency cut in pay . . . . | ·22 | ·83 |
| Net decrease . . . . . | | 2·75 |

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | | 27,12,020 | | 23,69,600 |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—*contd.* | | | | |
| | | MINOR HEAD (c) WORK-SHOPS—REVENUE— | | | | |
| | | Detailed heads— | | | | |
| 29 | 30 | (1) Pay of permanent staff . . | | 60,920 | | 60,900 |
| | 80 | (2) Pay of temporary staff . . . | | 28,400 | | 29,800 |
| | | (3) Incidental and miscellaneous expenses | | 1,000 | | 1,000 |
| | | (4) Transportation . | | -- | | .. |
| | | (5) Expenditure on buildings . . | | 8,100 | | 10,000 |
| | | (6) Depreciation transferred to capital . | | 9,00 | | 8,330 |
| | | (7) *Deduct*—Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services . | | *2,500* | | *2,500* |
| | | (8) *Deduct*—Receipts from sales of scrap and by-products . | | *2,500* | | *2,100* |
| | | *Deduct*—Emergency cut in pay . . . | | *3,420* | | *300* |
| | | TOTAL MINOR HEAD (c) . | | 99,000 | | 1,05,130 |
| | | Carried over . | | 28,11,020 | | 24,74,730 |

## ESTABLISHMENTS (INCLUDING STORES)--*contd.*

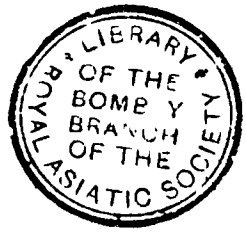
EXPLANATIONS.

MAIN HEAD 3.—MANUFACTURING

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | | 28,11,020 | | 24,74,730 |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—*concld.* | | | | |
| 14 | 14 | Minor Head (*d*) WORKSHOPS—POWER CHARGES . | | 8,300 | | 8,400 |
| | | *Deduct*—Emergency cut in pay . . . | | *320* | | *30* |
| | | TOTAL MINOR HEAD (*d*) . | | 7,980 | | 8,370 |
| | | MINOR HEAD (*e*) WORKSHOPS—CAPITAL— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from depreciation— | | | | |
| | | (1) Expenditure in India on plant and machinery . . | | 2,560 | | 2,530 |
| | | (2) Expenditure in England on plant and machinery . . | | 2,430 | | 3,000 |
| | | (3) *Deduct*—Depreciation . . . | | *9,000* | | *8,330* |
| | | (4) *Add* transfers to depreciation reserve fund . . . | | 4,010 | | 2,800 |
| | | TOTAL MINOR HEAD (*e*) . | | .. | | .. |
| | | MINOR HEAD (*f*) APPROPRIATION-IN-AID TO GRANT 57—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE THE MEDICAL STORE DEPOTS AND WORKSHOPS | | .. | | 60,900 |
| | | TOTAL SUB-HEAD A. . | 24,86,133 | 28,19,000 | 25,00,000 | 25,44,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.



## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—INDIAN ARMY SERVICE CORPS. | | | | |
| | | MINOR HEAD (*a*)—BAKERIES. | | | | |
| | | Detailed heads— | | | | |
| 976 | 910 | (1) Pay of establishment | | 1,85,530 | | 1,65,400 |
| | | (2) Kit and clothing allowances | | 6,200 | | 5,800 |
| | | (3) Incidental and miscellaneous expenses | | 5,000 | | 2,500 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 1,87,907 | 1,96,730 | 1,90,000 | 1,73,700 |
| | | MINOR HEAD (*b*)—BUTCHERIES. | | | | |
| | | Detailed heads— | | | | |
| 28 | 28 | (1) Pay of establishment | | 3,800 | | 3,900 |
| 169 | 169 | (2) Pay of reservists | | 8,000 | | 8,000 |
| | | (3) Kit and clothing allowances | | 420 | | 350 |
| | | (4) Incidental and miscellaneous expenses | | 50 | | 50 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) | 8,753 | 12,270 | 10,000 | 12,300 |
| | | TOTAL SUB-HEAD B | 1,96,660 | 2,09,000 | 2,00,000 | 1,86,000 |
| | | SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES. | | | | |
| | | MINOR HEAD (*a*)—Revenue. | | | | |
| | | Detailed Heads— | | | | |
| 826 | 839 | (1) Pay of permanent staff | | 26,20,480 | | 26,00,000 |
| | | (2) Incidental and miscellaneous expenses | | 2,70,000 | | 2,58,000 |
| | | (3) Transportation | | 3,50 170 | | 4,01,000 |
| | | (4) Pay of temporary staff | | 39,39,700 | | 40,10,600 |
| | | (5) Depreciation transferred to capital | | 10,18,980 | | 10,10,000 |
| | | (6) Customs duty | | 1,70,000 | | 1,90,000 |
| | | (7) Materials purchased locally including rupee tender purchases | | 34,07,370 | | 47,07,570 |
| | | (8) Expenditure on buildings, etc., not chargeable to capital | | 7,39,540 | | 7,66,430 |
| | | (9) *Deduct*—Value of purchases or work charged to works, plants and other stores financed from new grants. | | *91,930* | | *2,66,740* |
| | | Carried over | | 1,24,24,310 | | 1,36,76,860 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor Head (a).—Bakeries.*—See explanations on page 79. Budget 1935-36 is less than budget 1934-35 by Rs. ·23 lakh due mainly to a reduction in the number of bakers and economy in miscellaneous expenditure.

*Minor Head (b).—Butcheries.*—See explanations on page 79.

Head 3- C.—*Ordnance and Clothing Factories.*

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. The seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

(1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell, metal for Q. F. and small arms ammunition, fuzes, etc., also steel bars and rods and shell forgings; and of Q. F. cartridge cases.

(2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 60 pdr., howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.

(3) *Rifle Factory Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns,

(4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.

(5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts, oil cookers and various miscellaneous articles.

(6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.

(7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.

(8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are also made here, *e.g.*, badges and flags; repairs to colours are also undertaken at Shahjahanpur.

## MAIN HEAD 3.—MANUFACTURING

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 1,24,24,310 | | 1,36,76,860 |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—*concld.* | | | | |
| MINOR HEAD (*a*) Revenue—*contd.* | | | | |
| Detailed Heads—*contd.* | | | | |
| (10) *Deduct*—Value of purchases or work charged to works, plants and other stores financed from depreciation . . . | | *4,67,310* | | *5,50,600* |
| (11) *Deduct*—Sale proceeds of scrap and waste . | | *3,00,000* | | *3,00,000* |
| (12) *Deduct*—Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services . | | *20,000* | | *40,000* |
| *Deduct*—Emergency cut in pay . . . | | *2,58,000* | | *21,500* |
| TOTAL MINOR HEAD (*a*) . | | 1,13,79,000 | | 1,27,64,760 |
| MINOR HEAD (*b*) Capital. | | | | |
| Detailed Heads— | | | | |
| Financed from new grants. | | | | |
| (1) Military Engineer Services expenditure on land, works, plant, etc. | | 63,070 | | 44,500 |
| (2) Factory expenditure on land, works, plant, etc. . . | | 91,930 | | 2,66,740 |
| (3) Freight and customs duty on purchases in England . | | .. | | .. |
| Financed from depreciation | | | | |
| (4) Military Engineer Services expenditure on land, works, plant, etc. . . | | 70,690 | | 1,40,610 |
| (5) Factory expenditure on land, works, plant, etc., financed from depreciation . | | 4,67,310 | | 5,50,600 |
| (6) Purchases in England | | 62,000 | | 84,000 |
| (7) *Deduct*—Depreciation on buildings . . | | *3,77,480* | | *3,80,080* |
| (8) *Deduct*—Depreciation on machinery . . | | *6,41,500* | | *6,29,920* |
| (9) *Add*—Transfer to depreciation reserve fund . . . | | 4,18,980 | | 2,34,790 |
| TOTAL MINOR HEAD (*b*) . | | 1,60,000 | | 3,11,240 |
| TOTAL SUB HEAD C. | 1,16,78,266 | 1,15,39,000 | 1,22,00,000 | 1,30,76,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head *3. C – Ordnance and Clothing Factories—contd.*

2. The factories mentioned above are run and cost accounted on commercial lines, *i.e.*, the cost of any store produced is arrived at by allocating to it the actual cost of labour and material used in its production *plus* an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. Credit for the stores supplied and services rendered by the factories to the Army is afforded in their trading accounts at priced vocabulary rates which are based on production costs of the factories and on Home vocabulary rates. Cash provision is made in the factories budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the beginning of the year is limited to Rs. 15 lakhs; any excess is recredited to the Defence budget.

4. The factories employ labour to the extent normally of approximately 14,000 workmen.

Head *3.C (b).—Capital.*—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under the following two sub-heads:—

(*a*) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(*i*) to finance expansion of industrial buildings or machinery due to (*a*) growth of Army requirements, and (*b*) introduction of new methods of warfare or new measures or new or additional equipment; and

(*ii*) to finance provision and expansion of residential buildings for staff and labour.

(*b*) *Financed from depreciation.*—Funds under this grant are found entirely from the depreciation reserve fund. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

*Explanations of variations—*

*Minor head (a)—Revenue.*—The budget 1935-36 is more than that for 1934-35 by Rs. 13·86 lakhs which is the net effect of variations as under:—

| | In lakhs of rupees. |
|---|---|
| *Increases.* | |
| Larger outlay on manufacture of stores based on increased demands | 11·86 |
| Restoration of emergency cut in pay from April 1935 . . . | 2·36 |
| | 14·22 |
| *Decrease.* | |
| Minor variations net . . . . . | ·36 |
| Net increase . . . . . | 13·86 |

*Minor head (b)—Capital.*—The budget 1935-36 is more than budget 1934-35 by Rs. 1·51 lakhs due to provision for numerous minor works and the purchase of essential machinery.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| SUB-HEAD | | D.—GRASS FARMS | Rs. | Rs. | Rs. | Rs. |
| | | MINOR HEAD (*a*) Revenue. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of Administrative staff | | .. | | 2,65,000 |
| 248 | 293 | (2) Pay of permanent staff | | 4,39,100 | | 4,30,000 |
| | | (3) Pay of temporary staff | | 62,120 | | 62,000 |
| | | (4) Kit, clothing and food allowances | | 14,500 | | 13,500 |
| | | (5) Incidental and miscellaneous expenses. | | 2,94,030 | | 2,43,600 |
| | | (6) Transportation | | 3,19,160 | | 3,18,500 |
| | | (7) General standing charges | | 1,88,300 | | 1,91,000 |
| | | (8) Depreciation transferred to capital | | 1,10,560 | | 1,06,900 |
| | | (9) Production charges | | 11,38,740 | | 11,85,000 |
| | | (10) Purchase of fodder | | 17,35,000 | | 14,13,000 |
| | | (11) Customs duty | | 1,790 | | 800 |
| | | (12) *Deduct*—Receipts from sale of fodder to R.A.F., M.E.S., etc. | | *600* | | *100* |
| | | (13) *Deduct*—Receipts from sale of condemned buildings, materials, cast animals, etc. | | *5,410* | | *4,800* |
| | | *Deduct*—Emergency cut in pay | | *20,290* | | *2,400* |
| | | TOTAL MINOR HEAD (*a*) | | 42,77,000 | | 42,22,000 |
| | | MINOR HEAD (*b*) Capital. | | | | |
| | | Detailed heads— | | | | |
| | | Financed from new grants. | | | | |
| | | (1) Expenditure in India on land, etc. | | .. | | .. |
| | | Financed from depreciation. | | | | |
| | | (2) Expenditure in India on land, etc. | | 1,37,170 | | 1,58,540 |
| | | (3) Expenditure in England on land, etc. | | .. | | .. |
| | | Financed from Okara Farm profits. | | | | |
| | | (4) Expenditure in India on land, etc. | | 75,000 | | 26,000 |
| | | (5) Expenditure in England on land, etc. | | .. | | .. |
| | | (6) *Deduct*—Depreciation | | *1,10,560* | | *1,06,900* |
| | | (7) *Deduct*—Transfer from depreciation reserve fund | | *26,610* | | *51,640* |
| | | TOTAL MINOR HEAD (*b*) | | 75,000 | | 26,000 |
| | | TOTAL SUB-HEAD D | 37,17,681 | 43,52,000 | 40,00,000 | 42,48,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Head 3. D.—Grass Farms.*—There are 43 Grass Farms grouped into 4 Commands, *i.e.*, Northern, Eastern, Western and Southern all under the control of the Director of Farms, and under the higher administration of the Quartermaster General.

2. The policy is (*i*) to provide fodder for all Government animals in cantonments, as well as camping and marching (*ii*) to supply and maintain baled fodder for war reserves according to sanctioned complements and (*iii*) to accumulate gradually in good years when fodder is cheap and abundant, a reserve of hay upto the limit approved by Government.

3. The actual requirements for the Army for 1933-34 were, 1,58,440 tons. Fodder is obtained partly by production and partly by purchase. During 1933-34 the quantities actually dealt with were 1,43,050 tons (including purchases by the Indian Army Service Corps); of this 95,036 tons were produced at a cost of Rs. 24·88 per ton and 48,014 tons were purchased at Rs. 35·7 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhoosa. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem, gram, sugarcane and monsoon crops (juar and maize).

5. Fodder is classified as "Working stocks" "Farms reserves" and "Mobilization reserves."

Budget 1935-36 is less than budget 1934-35 by Rs. 1·04 lakhs due to the following variations:—

| | In lakhs of Rupees. | |
|---|---|---|
| *Decreases.* | | |
| (*i*) Production and purchase of fodder due mainly to more favourable rates | 2·76 | |
| (*ii*) Smaller incidental expenses | ·50 | |
| (*iii*) Smaller capital expenditure to be financed from Okara farm profits owing to fall in the farm profits | ·49 | |
| (*iv*) Minor variations, net | ·12 | |
| | | 3·87 |
| *Increases.* | | |
| (*v*) Transfer of provision for administrative staff from Head 4 B. | 2·65 | |
| (*vi*) Restoration of emergency cut in pay from April 1935 | ·18 | |
| | | 2·83 |
| Net decrease | | 1·04 |

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1934-35 | Numbers. 1935-36 | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD E.—DAIRY FARMS. | | | | |
| | | MINOR HEAD—(*a*) Revenue. | | | | |
| | | Detailed heads— | | | | |
| 297 | 306 | (1) Pay of Administrative staff. | | 1,10,100 | | 1,20,000 |
| | | (2) Pay of permanent staff . . . | | 3,70,000 | | 3,30,000 |
| | | (3) Pay of temporary staff . . | | 3,01,000 | | 3,10,000 |
| | | (4) Incidental and miscellaneous expenses. . | | 2,10,000 | | 1,85,000 |
| | | (5) Transportation. . | | 1,70,000 | | 1,69,000 |
| | | (6) General standing charges . . . | | 1,63,000 | | 1,71,000 |
| | | (7) Depreciation transferred to capital . | | 1,85,000 | | 2,26,000 |
| | | (8) Production charges . | | 9,37,000 | | 9,75,000 |
| | | (9) Purchase of dairy produce . . . | | 1,85,000 | | 1,70,000 |
| | | (10) Customs duty . . | | 7,000 | | 16,000 |
| | | (11) *Deduct*—Receipts from sale of dairy produce to R. A. F., M. E. S., etc. . . | | *200* | | *100* |
| | | (12) *Deduct*—Receipts from condemned buildings, materials, castings, etc. | | *13,000* | | *20,300* |
| | | *Deduct*—Emergency cut in pay. . . . . | | *22,900* | | *1,600* |
| | | TOTAL MINOR HEAD (*a*). | | 26,02,000 | | 26,50,000 |
| | | MAJOR HEAD (*b*) Capital— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from new grants. | | | | |
| | | (1) Expenditure in India on land, etc. . . | | .. | | .. |
| | | Financed from depreciation. | | | | |
| | | (2) Expenditure in India on land, etc. | | 1,88,260 | | 2,55,660 |
| | | (3) Expenditure in England on land, etc. . . | | 21,000 | | 21,000 |
| | | Financed from Okara Farm profits. | | | | |
| | | (4) Expenditure in India on land, etc. . . | | 75,000 | | 26,000 |
| | | (5) Expenditure in England on land, etc. . . | | .. | | .. |
| | | (6) *Deduct*—Depreciation | | *1,85,000* | | *2,26,000* |
| | | (7) *Deduct*—Transfer from depreciation reserve fund . . . | | *24,260* | | *50,660* |
| | | TOTAL MINOR HEAD (*b*). | | 75,000 | | 26,000 |
| | | TOTAL SUB-HEAD E. . | 26,48,929 | 26,77,000 | 26,14,000 | 26,76,000 |
| | | TOTAL INDIA . | 2,07,27,669 | 2,15,96,000 | 2,15,14,000 | 2,27,30,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Head 3-E.—Dairy Farms.*—There are 27 main Dairies (Bannu, Razmak, Wana, Quetta, Peshawar, Nowshera, Rawalpindi, Sialkot, Lahore Cantonment, Jullunder, Ferozepore, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Kirkee, Belgaum, Deolali, Mhow, Jubbulpore and Secunderabad) 12 branch Dairies (Manzai, Dera Ismail Khan, Cherat, Kohat, Thall, Ghoradhakka, Barian, Muree, Solon, Jhansi, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Bagarji, Matsonabad, Sargodha, Gambar and Sitapore) and 2 cream collecting stations at Mardan and Shikarpur.

2. These farms are worked as *quasi* commercial concerns and distributed under two administrative circles, *i.e.*, Northern and Southern, with headquarters at Lahore Cantonment and Jubbulpore, both under the control of the Director of Farms and under the higher administration of the Quartermaster General in India.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1933-34 were 5,148 tons at an average sale rate of Rs. 0-2-0 per lb. and 406 tons of butter at an average sale rate of Rs. 1-1-7·4 per lb. These quantities represent in the case of milk 19·7 per cent. sales to Government Hospitals and institutions and 80·3 per cent. to other customers and in the case of butter 6·7 per cent. to Government Hospitals and institutions and 93·3 per cent. to others (Officers, troops, and families, messes and institutions).

Budget 1935-36 is less than budget 1934-35 by Rs. ·01 lakh made up of the following variations :—

| | In lakhs of Rs. | |
|---|---|---|
| *Decreases.* | | |
| (*i*) Pay of permanent staff based on past actuals | ·40 | |
| (*ii*) Smaller incidental expenses | ·25 | |
| (*iii*) Smaller expenditure on Capital to be financed from Okara farm profits due to fall in the farm profits | ·49 | |
| | | 1·14 |
| *Increases.* | | |
| (*iv*) Production and purchase of dairy produce due to expansion of the dairy trade | ·23 | |
| (*v*) Restoration of the emergency cut in pay from April 1935 | ·21 | |
| (*vi*) Larger depreciation charges | ·41 | |
| (*vii*) Minor variations, net | ·28 | |
| | | 1·13 |
| Net decrease | | ·01 |

## MAIN HEAD 3.—MANUFACTURING

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—ENGLAND. | | | | |
| (a) Stores for India— | | | | |
| (1) Medical Store Depots . | .. | 11,00,000 | | 10,00,000 |
| (2) Ordnance and Clothing Factories . . . | | 6,16,000 | | 3,53,000 |
| (3) Grass Farms . . . | | 4,000 | | 4,000 |
| (4) Dairy Farms . . . | | 4,000 | | 4,000 |
| (b) Medical Store Depots and Workshops— | | | | |
| (1) Pay and miscellaneous charges | | 24,000 | | 24,000 |
| (2) Sterling overseas pay . | | 5,000 | | 5,000 |
| (3) Leave and deputation salaries | | .. | | 12,000 |
| (c) Ordnance and Clothing Factories— | | | | |
| (1) Pay and miscellaneous charges | | 20,000 | | 16,000 |
| (2) Leave and deputation salaries | | 3,48,000 | | 3,07,000 |
| (3) Miscellaneous expenditure—Recruitments . . | | 1,000 | | 2,000 |
| (4) Final pay and travelling expenses . . . | | 24,000 | | 20,000 |
| (5) Sterling overseas pay . | | 1,64,000 | | 1,52,000 |
| (6) Passage to India | | | | 12,000 |
| (d) Grass Farms— | | | | |
| (1) Pay and miscellaneous charges | | 28,000 | | 28,000 |
| (e) Dairy Farms— | | | | |
| (1) Pay and Miscellaneous charges | | | | 2,000 |
| (2) Leave and deputation salaries | | 43,000 | | 28,000 |
| (3) Final pay and travelling expenses . . . | | .. | | .. |
| (4) Sterling overseas pay . | | 6,000 | | 8,000 |
| *Deduct*—Emergency deductions from leave salaries . . . . | | *13,000* | | .. |
| TOTAL SUB-HEAD F.—ENGLAND . | 21,68,628 | 23,74,000 | 20,93,000 | 19,77,000 |
| SUB-HEAD G.—EXCHANGE . | —2,925 | .. | —4,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 3 . | 2,28,93,372 | 2,39,70,000 | 2,36,03,000 | 2,47,07,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD III.—MANUFACTURING

| RECEIPTS. | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| INDIA. | | | | |
| SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS— | | | | |
| (1) Proceeds from sale of surplus stores . | | 2,000 | | 6,000 |
| (2) Proceeds from sale of obsolete stores. | | 13,500 | | |
| (3) Value of supplies made and services rendered to Local Governments and non-military institutions, by depots proper . . | | 33,65,000 | | 32,25,000 |
| (4) Value of supplies made and services rendered to Local Governments and non-military institutions, by workshops. | | 8,000 | | 14,000 |
| (5) Transfer of surplus from depreciation reserve fund . . | | 4,000 | | 3,000 |
| (6) Miscellaneous . | | 6,500 | | 2,000 |
| TOTAL SUB-HEAD A . | 33,50,599 | 33,99,000 | 33,00,000 | 32,50,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS— | | | | |
| Miscellaneous . . | | 3,000 | | 2,000 |
| TOTAL SUB-HEAD B . | 1,787 | 3,000 | 2,000 | 2,000 |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— | | | | |
| (1) Proceeds from sale of surplus stores . . | | 20,000 | | 25,000 |
| (2) Proceeds from sale of obsolete stores . | | 35,000 | | 42,000 |
| (3) Value of work done for non-military departments and private bodies . . . | | 60,000 | | 80,000 |
| (4) Transfer of surplus from depreciation reserve fund . . | | 4,19,000 | | 2,34,790 |
| (5) Miscellaneous . | | 1,81,000 | | 2,50,210 |
| TOTAL SUB-HEAD C . | 9,42,041 | 7,15,000 | 7,15,000 | 6,32,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD III—MANUFATCURING ESTABLISHMENTS (INCLUDING STORES)—*concld.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised, Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*concld.* | | | | |
| INDIA—*concld.* | | | | |
| SUB-HEAD D.—GRASS FARMS— | | | | |
| (1) Proceeds from sale of fodder . . . | | 90,000 | | 76,500 |
| (2) Proceeds from sale of vegetables . . | | 1,000 | | 1,500 |
| (3) Miscellaneous . . | | 1,30,000 | | 1,20,000 |
| | | 2,21,000 | | 1,98,000 |
| (4) Okara Farm gross receipts . . . | | 5,05,000 | | 4,32,000 |
| (5) *Deduct*—Okara Farm gross expenditure . | | *3,55,000* | | *3,80,000* |
| (6) Net receipts from Okara Farm . . . | | 1,50,000 | | 52,000 |
| TOTAL SUB-HEAD D . | 2,89,762 | 3,71,000 | 2,37,000 | 2,50,000 |
| SUB-HEAD E.—DAIRY FARMS— | | | | |
| (1) Proceeds from sales of dairy produce . . | | 23,72,000 | | 23,72,000 |
| (2) Proceeds from sale of grain and fodder . | | 1,16,000 | | 1,16,000 |
| (3) Miscellaneous . . | | 62,000 | | 62,000 |
| TOTAL SUB-HEAD E . | 25,15,966 | 25,50,000 | 25,00,000 | 25,50,000 |
| TOTAL INDIA . | 71,00,155 | 70,38,000 | 67,54,000 | 66,84,000 |
| SUB-HEAD F.—ENGLAND . | 4,391 | .. | .. | .. |
| SUB-HEAD G.—EXCHANGE . | —1 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD III . | 71,04,545 | 70,38,000 | 67,54,000 | 66,84,000 |

# *MAIN HEAD 4-IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.*

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—ARMY HEADQUARTERS . . | 70,38,935 | .. | 70,38,935 | 72,90,000 | .. | 72,90,000 | 72,69,000 | ... | 72,69,000 | 75,88,000 | ... | 75,88,000 |
| B.—STAFF OF COMMANDS . . | 32,89,516 | .. | 32,89,516 | 34,50,000 | .. | 34,50,000 | 31,13,000 | ... | 31,13,000 | 33,21,000 | ... | 33,21,000 |
| C.—STAFF OF DISTRICTS AND BRIGADES . . | 76,54,246 | ... | 76,54,246 | 76,68,000 | .. | 76,68,000 | 76,53,000 | ... | 76,53,000 | 82,13,000 | .. | 82,13,000 |
| MISCELLANEOUS RECEIPTS . | .. | 50,694 | — 50,694 | .. | 50,000 | —50,000 | ... | 50,000 | — 50,000 | ... | 50,000 | —50,000 |
| TOTAL INDIA | 1,80,32,697 | 50,694 | 1,79,82,003 | 1,84,08,000 | 50,000 | 1,83,58,000 | 1,80,35,000 | 50,000 | 1,79,85,000 | 1,91,22,000 | 50,000 | 1,90,72,000 |
| D.—ENGLAND . | 9,76,968 | 1,278 | 9,75,690 | 10,99,000 | .. | 10,99,000 | 10,69,000 | 3,000 | 10,66,000 | 10,71,000 | 2,000 | 10,69,000 |
| E.—EXCHANGE . | —795 | —3 | —792 | ... | .. | .. | —2,000 | ... | —2,000 | ... | ... | .. |
| TOTAL MAIN HEAD 4-IV | 1,90,08,870 | 51,969 | 1,89,56,901 | 1,95,07,000 | 50,000 | 1,94,57,000 | 1,91,02,000 | 53,000 | 1,90,49,000 | 2,01,93,000 | 52,000 | 2,01,41,000 |

## MAIN HEAD 4.—ARMY HEADQUARTERS.

EXPLANATIONS.

*Definition and Composition of "The Staff".*—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for tour of regimental duty, in order that he may keep in touch with regimental work. Moreover, no staff officer is trained solely for duty with one of the branches of the Staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation and the functions of the several branches.*—The staff at Army Headquarters is organized in four principal branches:—

(*a*) The General Staff Branch.

(*b*) The Adjutant General's Branch.

(*c*) The Quartermaster-General's Branch.

(*d*) The Master General of Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army, with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

7. *The Quartermaster-General's Branch.*—The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, Mechanical Transport vehicles and connected stores and animals and reserves of these articles, with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, military works, with the remount and veterinary services, the farms department and with garrison and regimental institutes. Since the Great War the responsibilities of the Quartermaster-General's Branch have increased to a very great extent. This is attributable specifically to the creation of new services such as Mechanical Transport, and to the fundamental change of policy by which, since the war Indian troops are fed, and mounted directly by Government, instead of under regimental arrangements.

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

(i) Ordnance Factories.

(ii) Artillery.

(iii) Ordnance Services.

(iv) Contracts.

(1) The Directorate of Ordnance Factories administers the army factories in India an assists the development of manufacture in India by private manufacturers.

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Director of Artillery deals with design, research experiment, patterns, and scales of all equipment of the Army and inspection of the same with the exception of :—

(*a*) Mechanical Transport (dealt with by Quartermaster-General's branch) and

(*b*) Clothing, footgear and general stores (dealt with by Director of Ordnance Services).

(iii) The Director of Ordnance Services controls the Arsenals and Depots and the Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete and unserviceable stores, machinery, etc., pertaining to the Army in India, Royal Air Force and Royal Indian Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. Policy questions concerning the branch with particular reference to mobilisation and war, calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements are dealt with by a section working directly under the Master General of the Ordnance.

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain advisers, *viz.*:—the Major General, Cavalry, the Major General, Royal Artillery, the Signal Officer-in-Chief and the Adviser Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8—Military Engineer Services) is the technical adviser.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the duties are allocated similarly. There are of course certain differences, *e.g.*, the lower the formation, the fewer in number are the appointments and the lower is their grading ; there is no Master-General of the Ordnance Branch in lower formations, ordnance matters being dealt with by the Quartermaster-General's Branch ; the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

12. Provision is made under this head for the chargers of commanders and their staffs including their personal staffs.

Budget 1935-36 is more than Budget 1934-35 by Rs. 6.84 lakhs due mainly to :—

| | Lakhs of Rs. |
|---|---|
| *Increases*— | |
| (1) Restoration of the emergency cut in pay from April 1935 | 7.43 |
| (2) Provision for Intelligence officers in Bengal, reorganisation of the Western Command and Baluchistan District and other minor reorganisations in Staffs of Districts | 2.12 |
| (3) Other variations, net | .44 |
| | 9.99 |
| *Decreases*— | |
| Smaller provision for printing and stationery | .50 |
| Transfer to Head 3-D, of the provision for the Administrative Staff of Grass Farms | 2.65 |
| | 3.15 |
| Net increase | 6.84 |

# STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

| | Army Headquarters. | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Commander-in-Chief and Staff. | Staff of H. E. the Viceroy. | Military Secretary's Branch. | General Staff Branch. | Adjutant General's Branch. | Quartermaster General's Branch. | Master General of Ordnance Branch. | Central Revision Section. |
| *Commanders.* | | | | | | | | |
| Commander-in-Chief | 1 | .. | .. | .. | .. | .. | .. | .. |
| General officers Commanding-in-Chief | .. | .. | .. | .. | .. | .. | .. | .. |
| District Commanders | .. | .. | .. | .. | .. | .. | .. | .. |
| Brigade Commanders | .. | .. | .. | .. | .. | .. | .. | .. |
| *Staff and attached to Staff.* | | | | | | | | |
| Generals or Lieut.-Generals | .. | .. | .. | 1 | 1 | 1 | 1 | .. |
| Major Generals | .. | .. | 1 | 3 | 1 | 1 | 1 | .. |
| Brigadiers | .. | .. | .. | 3 | 1 | .. | .. | .. |
| Staff officers (1st grade) | .. | .. | 1 | 5 | 5(*f*) | 1 | 3 | .. |
| Staff officers (2nd grade) | 1 | .. | 2(*c*) | 16 | 5(*f*) | 5 | 2 | .. |
| Staff officers (3rd grade) | .. | .. | .. | 13 | 4 | 1 | .. | .. |
| Other officers | .. | .. | .. | 1(3)(*e*) | .. | 1(*j*) | 1(*o*) | .. |
| *Services.* | | | | | | | | |
| Directors—Major Generals | .. | .. | .. | .. | 1 | 1 | .. | .. |
| Directors—Brigadiers | .. | .. | .. | .. | .. | 2 | 2 | .. |
| Other Directors | .. | .. | .. | .. | .. | 1 | 1 | .. |
| Deputy Directors | .. | .. | .. | .. | 3 | 3(*k*) | .. | .. |
| Assistant Directors | .. | .. | .. | .. | 2 | 2 | 4 | .. |
| Deputy Assistant Directors | .. | .. | .. | .. | 1 | 5 | 3 | .. |
| Staff Captains | .. | .. | .. | .. | .. | 3 | 2 | .. |
| Inspectors | .. | .. | .. | .. | .. | .. | 2 | .. |
| Other officers | .. | .. | .. | .. | 2(*g*) | .. | 3(*p*) | .. |
| *Special appointments.* | | | | | | | | |
| Assistant Military Secretaries | .. | .. | .. | .. | .. | .. | .. | .. |
| Aides-de-Camp | 4 | 7 | .. | .. | .. | .. | .. | .. |
| Judge Advocate General | .. | .. | .. | .. | 1 | .. | .. | .. |
| Deputy Judge Advocate Generals | .. | .. | .. | .. | .. | .. | .. | .. |
| Assistant Judge Advocate Generals | .. | .. | .. | .. | 2 | .. | .. | .. |
| Deputy Assistant Judge Advocate Generals | .. | .. | .. | .. | 1 | .. | .. | .. |
| Station Staff officers, 1st Class | .. | .. | .. | .. | .. | .. | .. | .. |
| Station Staff officers, 2nd & 3rd Class | .. | .. | .. | .. | .. | .. | .. | .. |
| Officer Supervisors | 1 | .. | 2 | 3 | 7(*h*) | 4 | 5 | .. |
| Other officers | 1(*a*) | 1(*b*) | .. | .. | .. | 1(*l*) | .. | 1(*q*) |
| TOTAL | 8 | 8 | 6 | 45 (3) | 37 | 32 | 30 | 1 |
| Superintendents | .. | .. | 3 | 6 | 12 | 8 | 20 | .. |
| Clerks— | | | | | | | | |
| 1st division | 1 | .. | 8 | 26 | 40 | 32 | 63 | 3 |
| 2nd division | 2 | .. | 15 | 36 | 48 | 30 | 86 | 6 |
| 3rd division | .. | .. | 18 | 27 | 47 | 36(*n*) | 106(*n*) | 5 |
| Technical | .. | .. | .. | 11 | .. | 3 | 2 | 2 |
| Special appointments | .. | .. | .. | 2 | .. | .. | .. | .. |
| Temporary establishment | .. | .. | .. | .. | 5(*i*) | 3(*m*) | 30 | .. |
| Draughtsman | .. | .. | .. | .. | .. | .. | 1 | .. |
| Translators | .. | .. | .. | 6 | .. | .. | .. | .. |
| Office servants | 3 | .. | 19 | 74 | 95 | 61 | 96 | 3 |
| Security staff | .. | .. | .. | 15 | .. | .. | .. | |
| Superintendent, H. E. the C.-in-C.'s, household | 1 | .. | .. | .. | .. | .. | .. | .. |
| "Fauji Akhbar" clerical establishment | .. | .. | .. | 14 | .. | .. | .. | .. |
| Assistant and Sub-Assistant Surgeons | .. | .. | .. | .. | 2 | .. | .. | .. |
| TOTAL | 7 | .. | 63 | 217 | 249 | 173 | 404 | 19 |

## FOR WHOM PROVISION IS MADE UNDER HEAD 4.

| Total. | Commands | Districts and Brigades. | Total. | Remarks. |
|---|---|---|---|---|
| 1 | .. | .. | 1 | (*a*) Surgeon. |
| .. | 4 | .. | 4 | (*b*) Military Secretary to H. E. the Viceroy. |
| .. | .. | 13 | 13 | (*c*) Includes one temporary appointment of officer-in-charge, Information Bureau. |
| .. | .. | 34 | 34 | |
| 4 | .. | .. | 4 | (*e*) 1 Cipher officer and 2 Interpreter officers. |
| 7 | 2 | .. | 9 | (*f*) Includes 1 appointment for Revision Section (for 6 months only). |
| 4 | 10 | .. | 14 | |
| 15 | 9 | 16 | 40 | (*g*) Chief Principal Matron and 1 additional medical officer for Army Headquarters. |
| 31 | 19 | 67 | 117 | |
| 18 | 9 | 55 | 82 | (*h*) Includes 2 Deputy Assistant Directors (Civilians). |
| 3(3) | 1(*r*) | .. | 4(3) | (*i*) For Revision Section (for 6 months only). |
| 2 | .. | .. | 2 | (*j*) Railway concentration officer (Civilian). |
| 4 | .. | .. | 4 | (*k*) Includes 1 Brigadier. |
| 2 | .. | .. | 2 | (*l*) Inspector of messing. |
| 6 | 10(*s*) | .. | 16 | (*m*) Employed during Delhi season only. |
| 8 | 19 | 26 | 53 | (*n*) Includes certain appointments held by temporary clerks which will subsequently be converted into Indian Army Corps of Clerks lower grade appointments. |
| 9 | 6 | 57 | 72 | |
| 5 | 2 | .. | 7 | |
| 2 | 2 | .. | 4 | |
| 5 | 3(*t*) | .. | 8 | (*o*) Technical officer. |
| .. | 4 | .. | 4 | (*p*) 1 Technical officer, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser. |
| 11 | 8 | (13) | 19(13) | |
| 1 | .. | .. | 1 | (*q*) Director of Regulations and Forms. |
| .. | 2 | .. | 2 | (*r*) Commander, Royal Tank Corps. |
| 2 | 2 | .. | 4 | (*s*) Includes 4 Major Generals. |
| 1 | 1 | .. | 2 | (*t*) Remount officers. |
| .. | .. | 19 | 19 | (*u*) 13 Military Intelligence officers and 3 Station Commanders. |
| .. | .. | (41) | (41) | |
| 22 | .. | .. | 22 | |
| 4 | .. | 13(3)(*u*) | 17(3) | |
| 167 | 113 | 300 | 580 | |
| (3) | | (57) | (60) | |
| 49 | | | | |
| 173 | | | | |
| 223 | | | | |
| 239 | | | | |
| 18 | | | | |
| 2 | | | | |
| 38 | | | | |
| 1 | | | | |
| 6 | | | | |
| 351 | | | | |
| 15 | | | | |
| 1 | | | | |
| 14 | | | | |
| 2 | | | | |
| 1,132 | 270 | 766 | 2,168 | |
| | (1) | (56) | (77) | |

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | INDIA | | | | |
| | | SUB-HEAD A.—ARMY HEADQUARTERS. | | | | |
| | | MINOR HEAD (*a*)—COMMANDER-IN-CHIEF AND PERSONAL STAFF. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Commander in-Chief . . . | | 1,01,470 | | 1,01,490 |
| 7 | 7 | (2) Pay of other officers | | 92,660 | | 99,090 |
| 7 | 7 | (3) Pay of establishment | | 17,510 | | 17,860 |
| | | (4) Tour expenses of Commander-in-Chief . . | | 1,50,000 | | 1,50,000 |
| | | (5) Miscellaneous allowances and expenses . | | 14,000 | | 13,660 |
| | | (6) Grant for expenditure to be sanctioned by the Commander-in Chief under his financial powers . . | | 50,000 | | 50,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *13,640* | | *1,100* |
| | | TOTAL MINOR HEAD (*a*) | 3,75,580 | 4,12,000 | 4,08,000 | 4,31,000 |
| | | MINOR HEAD (*b*)—PERSONAL STAFF OF GOVERNOR-GENERAL. | | | | |
| | | Detailed heads— | | | | |
| 8 | 8 | (1) Pay of officers . | | 94,600 | | 94,380 |
| | | (2) Miscellaneous allowances and expenses . | | .. | | .. |
| | | *Deduct*—Emergency cut in pay . . . . | | *4,600* | | *380* |
| | | TOTAL MINOR HEAD (*b*) . . | 84,067 | 90,000 | 85,000 | 94,000 |
| | | Carried over . | 4,59,647 | 5,02,000 | 4,93,000 | 5,25,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (a) Commander-in-Chief and Personal Staff :—*

Budget 1935-36 is more than budget 1934-35 by Rs. .19 lakh due mainly to the restoration of the emergency cut in pay from April 1935 and the replacement of a junior medical officer by a senior one.

*Minor Head (b) Personal Staff of Governor General.—*

Budget 1935-36 is more than budget 1934-35 by Rs. .04 lakh due to the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate. 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 4,59,647 | 5,02,000 | 4,93,000 | 5,25,000 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (*c*)—MILITARY SECRETARY'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 5 | 6 | (1) Pay of officers . . | | 1,03,570 | | 1,21,540 |
| 62 | 63 | (2) Pay of establishment . | | 1,16,470 | | 1,22,000 |
| | | (3) Miscellaneous allowances and expenses . | | 26,930 | | 27,480 |
| | | *Deduct*—Emergency cut in pay . . . | | *10,970* | | *1,020* |
| | | TOTAL MINOR HEAD (*c*) . | 2,23,091 | 2,36,000 | 3,11,000 | 2,70,000 |
| | | MINOR HEAD (*d*)—GENERAL STAFF BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 43 | 45 | (1) Pay of officers . | | 8,58,090 | | 9,08,340 |
| 202 | 203 | (2) Pay of establishment | | 3,24,000 | | 3,26,650 |
| | | (3) Tour expenses of the Chief of the General Staff . . . . | | 15,000 | | 15,000 |
| | | (4) Miscellaneous allowances and expenses . | | 2,18,600 | | 2,12,000 |
| 14 | 14 | (5) Fauji Akhbar establishments and other charges | | 78,930 | | 77,710 |
| | | *Deduct*—Emergency cut in pay . . . . | | *58,620* | | *4,700* |
| | | TOTAL MINOR HEAD (*d*) | 13,80,169 | 14,36,000 | 13,61,000 | 15,35,000 |
| | | MINOR HEAD (*e*)—ADJUTANT GENERAL'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 20 | 22 | (1) Pay of officers of the Adjutant General's branch proper . | | 4,01,400 | | 4,13,860 |
| 10 | 10 | (2) Pay of officers of Medical Directorate | | 2,43,790 | | 2,48,100 |
| 5 | 5 | (3) Pay of officers of the Judge Advocate General's branch . | | 95,900 | | 90,000 |
| | | | | 7,41,090 | | 7,51,960 |
| | | Carried over . | 20,62,907 | 21,74,000 | 21,65,000 | 23,30,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head* (c) *Military Secretary's Branch,*—

Budget 1935-36 is more than budget 1934-35 by Rs. .34 lakh due mainly to the provision for an officer in charge, Information Bureau and the restoration of the emergency cut in pay from April 1935.

*Minor Head* (d) *General Staff Branch*—

Budget 1935-36 is more than budget 1934-35 by Rs. .99 lakh due mainly to an increase in the number of officers and the restoration of the emergency cut in pay from April 1935.

*Minor Head* (e) *Adjutant General's Branch.*—

Budget 1935-36 is more than budget 1934-35 by Rs. .62 lakh due mainly to an increase in the number of officers and the restoration of the emergency cut in pay from April 1935.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward | 20,62,907 | 21,74,000 | 21,65,000 | 23,30,000 |
| | | | | 7,41,090 | | 7,51,960 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (e)—ADJUTANT-GENERAL'S BRANCH—*concld.* | | | | |
| | | Detailed heads—*contd.* | | | | |
| 153 | 157 | (4) Pay of establishment of the Adjutant General's branch proper | | 2,76,390 | | 2,70,000 |
| 79 | 79 | (5) Pay of establishment of Medical Directorate | | 1,71,280 | | 1,74,790 |
| 13 | 13 | (6) Pay of establishment of the Judge Advocate General's Branch. | | 21,040 | | 21,550 |
| | | | | 4,68,710 | | 4,66,340 |
| | | (7) Miscellaneous allowances and expenses of the Adjutant General's branch proper | | 53,280 | | 53,000 |
| | | (8) Miscellaneous allowances and expenses of Medical Directorate. | | 31,000 | | 30,000 |
| | | (9) Miscellaneous allowances and expenses of the Judge Advocate General's branch | | 4,000 | | 3,500 |
| | | *Deduct*—Emergency cut in pay | | *60,730* | | *4,930* |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces | | *19,350* | | *19,870* |
| | | TOTAL MINOR HEAD (e) | 12,20,457 | 12,18,000 | 12,19,000 | 12,80,000 |
| | | MINOR HEAD (f) QUARTERMASTER-GENERAL'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 31 | 32 | (1) Pay of officers | | 6,73,080 | | 6,74,130 |
| 173 | 173 | (2) Pay of establishment | | 3,33,030 | | 3,35,000 |
| | | (3) Miscellaneous allowances and expenses | | 86,490 | | 83,940 |
| | | *Deduct*—Emergency cut in pay | | *49,500* | | *4,070* |
| | | TOTAL MINOR HEAD (f). | 10,25,662 | 10,44,000 | 10,61,000 | 10,89,000 |
| | | Carried over | 43,09,026 | 44,36,000 | 44,45,000 | 46,99,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS

*Minor Head (f) Quartermaster General's Branch* :—

Budget 1935-36 is more than budget 1934-35 by Rs. .45 lakh due to the restoration of the emergency cut in pay from April 1935.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1934-35 | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 43,09,026 | 44,36,000 | 44,45,000 | 46,99,000 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (*g*) MASTER-GENERAL OF THE ORDNANCE BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 21 | 20 | (1) Pay of officers of the Master General of Ordnance branch proper | | 4,52,640 | | 4,50,690 |
| 5 | 5 | (2) Pay of officers of Contracts Directorate . | | 1,06,080 | | 1,03,080 |
| 5 | 5 | (3) Pay of officers of the Assistant Director of Ordnance Services (Provision) . . | | 84,240 | | 80,000 |
| | | | | 6,42,960 | | 6,33,770 |
| 212 | 220 | (4) Pay of establishment of the Master General of Ordnance branch proper . . . | | 4,57,410 | | 4,70,000 |
| 105 | 105 | (5) Pay of establishment of Contracts Directorate. | | 1,95,830 | | 2,00,000 |
| 74 | 79 | (6) Pay of establishment of the Assistant Director of Ordnance Services (Provision) . | | 1,30,000 | | 1,40,000 |
| | | | | 7,83,240 | | 8,10,000 |
| | | Carried over . | | 14,26,200 | | 14,43,770 |
| | | | 43,09,026 | 44,36,000 | 44,45,000 | 46,99,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (g) Master General of Ordnance Branch.—*

Budget 1935-36 is more than budget 1934-35 by Rs. .84 lakh due mainly to an increase in the establishment and the restoration of the emergency cut in pay from April 1935.

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1934-35 | 1935-36 | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 43,09,026 | 44,36,000 | 44,45,000 | 46,99,000 |
| | | | | 14,26,200 | | 14,43,770 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*concld.* | | | | |
| | | MINOR HEAD (*g*) MASTER-GENERAL OF THE ORDNANCE BRANCH—*contd.* | | | | |
| | | Detailed heads—*concld.* | | | | |
| | | (7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper | | 51,170 | | 51,230 |
| | | (8) Miscellaneous allowances and expenses of Contracts Directorate . . . | | *45,000* | | *45,000* |
| | | (9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision) | | 20,000 | | 20,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *72,370* | | *6,000* |
| | | TOTAL MINOR HEAD (*g*). | 14,61,668 | 14,70,000 | 15,00,000 | 15,54,000 |
| | | MINOR HEAD (*h*) CENTRAL REVISION SECTION. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 19,930 | | 22,110 |
| 22 | 19 | (2) Pay of establishment . | | 51,410 | | 47,710 |
| | | (3) Miscellaneous allowances and expenses . . | | 5,940 | | 5,460 |
| | | *Deduct*—Emergency cut in pay . . . | | *3,280* | | *280* |
| | | TOTAL MINOR HEAD (*h*) . | 97,769 | 74,000 | 74,000 | 75,000 |
| | | MINOR HEAD (*i*) DIRECTOR OF REGULATIONS AND FORMS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of establishment | | 8,330 | | 8,080 |
| | | (2) Miscellaneous . . | | 1,730 | | 1,800 |
| | | (3) Printing and Stationery. . . . . | | 13,00,000 | | 12,50,120 |
| | | *Deduct*—Emergency cut in pay . . . | | *60* | | .. |
| | | TOTAL MINOR HEAD (*i*). | 12,20,472 | 13,10,000 | 12,50,000 | 12,60,000 |
| | | TOTAL SUB-HEAD A. | 70,88,935 | 72,90,000 | 72,69,000 | 75,88,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (i) Director of Regulations and Forms—*

Budget 1935-36 is less than budget 1934-35 by Rs. •50 lakh due to reduced provision for printing and stationery.

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1934-35 | Numbers. 1935-36 | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—STAFF OF COMMANDS. | | | | |
| | | Detailed heads— | | | | |
| 123 | 113 | (1) Pay of officers . | | 27,50,370 | | 25,13,310 |
| 291 (20) | 270 (21) | (2) Pay of establishment other than menials . | | 5,88,280 | | 5,50,310 |
| | | (3) Pay of menials . | | 30,500 | | 28,000 |
| | | (4) Kit and clothing allowances . . | | 7,000 | | 7,000 |
| | | (5) Miscellaneous allowances and expenses . | | 1,09,500 | | 1,09,000 |
| | | (6) Grant for unforeseen expenditure . | | 1,72,000 | | 1,72,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,66,220* | | *13,060* |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces . | | *41,430* | | *45,560* |
| | | TOTAL SUB-HEAD B. . | 32,89,516 | 34,60,000 | 31,13,000 | 33,21,000 |
| | | SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES, | | | | |
| | | Detailed heads— | | | | |
| 288 (57) | 300 (57) | (1) Pay of officers . | | 59,08,670 | | 62,01,820 |
| 765 (54) | 766 (56) | (2) Pay of establishment other than menials. | | 16,21,220 | | 15,99,180 |
| | | (3) Pay of menials . | | 67,000 | | 67,870 |
| | | (4) Kit and clothing allowances . . | | 20,000 | | 21,000 |
| | | (5) Miscellaneous allowances and expenses | | 3,85,000 | | 3,70,000 |
| | | (6) Grant for unforeseen expenditure . | | 1,11,000 | | 1,11,000 |
| | | *Deduct*—Emergency cut in pay . . | | *3,70,320* | | *31,260* |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces. | | *74,570* | | *77,250* |
| | | *Deduct*—Amount recovered from the Government of Bengal on account of pay and allowances of military Intelligence officers in Bengal. | | .. | | *49,360* |
| | | TOTAL SUB-HEAD C . | 76,54,246 | 76,68,000 | 76,53,000 | 82,13,000 |
| | | TOTAL INDIA . | 1,80,32,697 | 1,84,08,000 | 1,80,35,000 | 1,91,22,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Sub-Head B.—Staff of Commands—*

Budget 1935-36 is less than budget 1934-35 by Rs. 1.29 lakhs due mainly to :—

| | In lakhs of Rs. |
|---|---|
| *Decreases—* | |
| (*i*) Smaller pay charges owing mainly to transfer to Head 3-D. of the provision for the Administrative Staff of Grass Farms | 2.78 |
| (*ii*) Minor variations, net | .04 |
| | 2.82 |
| *Increase—* | |
| (*iii*) Restoration of the emergency cut in pay from April 1935 | 1.53 |
| Net decrease | 1.29 |

*Sub-Head C.—Staff of Districts and Brigades—*

Budget 1935-36 is more than budget 1934-35 by Rs. 5.45 lakhs due mainly to :—

| | Lakhs of Rs. |
|---|---|
| *Increases—* | |
| (*i*) Provision for Intelligence officers in Bengal (net) | .55 |
| (*ii*) Reorganisation of Headquarters, Western Command and Baluchistan District | .97 |
| (*iii*) Provision for 2 additional Deputy Assistant Directors, Supply and Transport and 1 Staff Captain I. A. S. C. | .39 |
| (*iv*) Increase in staff, Burma District | .21 |
| (*v*) Restoration of the emergency cut in pay from April 1935 | 3.39 |
| | 5.51 |
| *Decrease—* | |
| (*vi*) Minor variations net | .06 |
| Net increase | 5.45 |

MAIN HEAD 4/IV.—ARMY HEADQUARTERS,

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD D.—ENGLAND: | | | | |
| | | (a) Army Headquarters— | | | | |
| | | (1) Pay: officers | | 1,84,000 | | 1,84,000 |
| | | (2) Pay: other ranks . | | 36,000 | | 32,000 |
| | | (3) Leave and deputation salaries . . . | | 88,000 | | 64,000 |
| | | (4) Sterling overseas pay. | | 12,000 | | 19,000 |
| | | (b) Staff of Commands— | | | | |
| | | (1) Pay: officers . | | 1,52,000 | | 1,60,000 |
| | | (2) Pay: other ranks . | | 48,000 | | 48,000 |
| | | (c) Staff of Districts and Brigades— | | | | |
| | | (1) Pay: officers . . | | 3,76,000 | | 3,60,000 |
| | | (2) Pay: other ranks . | | 1,04,000 | | 1,04,000 |
| | | (d) Staff: Overseas pay and other charges . | | 1,02,000 | | 1,00,000 |
| | | Emergency deductions from leave salaries. | | *3,000* | | .. |
| | | TOTAL SUB-HEAD D.—ENGLAND . . . | 9,76,968 | 10,99,000 | 10,69,000 | 10,71,000 |
| | | SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE . | —795 | .. | —2,000 | .. |
| | | TOTAL EXPENDITURE—MAIN HEAD 4 | 1,90,08,870 | 1,95,07,000 | 1,91,02,000 | 2,01,93,000 |
| | | Receipts— | | | | |
| | | SUB-HEAD A.—INDIA— | | | | |
| | | Miscellaneous . . | 50,694 | 50,000 | 50,000 | 50,000 |
| | | SUB-HEAD B.—England : Staff-miscellaneous. . . | 1,278 | .. | 3,000 | 2,000 |
| | | SUB-HEAD C.—Exchange . . . | —3 | .. | .. | .. |
| | | TOTAL RECEIPTS—MAIN HEAD IV . . . | 51,969 | 50,000 | 53,000 | 52,000 |

STAFF OF COMMANDS, ETC.—*concld.*

# MAIN HEAD 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.).

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—INDIAN ARMY SERVICE CORPS | 2,08,88,034 | 21,29,438 | 1,87,58,596 | 2,58,55,000 | 22,83,000 | 2,35,72,000 | 2,09,13,000 | 18,50,000 | 1,90,63,000 | 2,28,93,000 | 21,10,000 | 2,07,83,000 |
| B.—ANIMALS (REMOUNTS) | 18,55,355 | 1,85,132 | 16,70,223 | 21,27,000 | 2,50,000 | 18,77,000 | 21,27,000 | 2,00,000 | 19,27,000 | 20,56,000 | 2,32,000 | 18,24,000 |
| C.—INDIAN ARMY ORDNANCE CORPS | 60,32,893 | 1,02,20,053 | —41,37,160 | 64,79,000 | 86,68,000 | —21,89,000 | 58,58,000 | 87,68,000 | —29,10,000 | 62,82,000 | 84,90,000 | —22,08,000 |
| D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH | 24,573 | 3,211 | 21,362 | 20,000 | 3,000 | 17,000 | 25,000 | 3,000 | 22,000 | 23,000 | 3,000 | 20,000 |
| TOTAL INDIA | 2,88,50,855 | 1,25,37,834 | 1,63,13,021 | 3,44,81,000 | 1,12,04,000 | 2,32,77,000 | 2,89,23,000 | 1,08,21,000 | 1,81,02,000 | 3,12,54,000 | 1,08,35,000 | 2,04,19,000 |
| E.—ENGLAND | 35,03,682 | 5,20,931 | 29,82,751 | 58,86,000 | 3,73,000 | 55,13,000 | 50,50,000 | 4,10,000 | 46,40,000 | 44,06,000 | 4,65,000 | 39,41,000 |
| F.—EXCHANGE | —7,301 | —1,388 | —5,913 | .. | .. | .. | —9,000 | —1,000 | —8,000 | ... | ... | ... |
| TOTAL HEAD 5/V | 3,23,47,236 | 1,30,57,377 | 1,92,89,859 | 4,03,67,000 | 1,15,77,000 | 2,87,90,000 | 3,39,64,000 | 1,12,30,000 | 2,27,34,000 | 3,56,60,000 | 1,13,00,000 | 2,43,60,000 |

EXPLANATIONS.

The value of stock on 31st March 1934 of the following categories of stores was as given below :—

*Clothing* :—

| | |
|---|---|
| Uniforms | 28,20,954 |
| Boots, etc. | 24,93,196 |
| Necessaries | 23,1,4384 |
| Cloth and other materials | 79,507 |
| Head dresses | 7,83,519 |
| Miscellaneous | 37,75,550 |
| Estimated value of minor items | 61,335 |
| Total clothing | 1,23,28,445 |
| Provisions | 33,90,916 |
| Grain and salt for animals | 5,64,285 |
| Fuel and light | 1,65,796 |
| Petrol and lubricants | 5,76,238 |

2. In addition to the provision made for the purchase of stores, equipment and animals under head 5, provision has been made under head 3 for the purchase of stores, equipment and animals required by manufacturing establishments. The total provision made is indicated below :—

| Stores, equipment and animals required for— | Budget Head. | Provision for expenditure. 1934-35. In India (including customs duty on imported stores and value of such stores debitable to Remittance Account). | 1934-35. In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores). | 1935-36. In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts). | 1935-36. In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores). |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| Medical stores depots and workshops | Head 3-A | 19,88,000 | 11,00,000 | 16,38,000 | 10,00,000 |
| Ordnance and clothing factories | Head 3-C | 36,39,370 | 6,16,000 | 49,81,570 | 3,53,000 |
| Grass farms | Head 3-D | 22,01,000 | 4,000 | 18,28,000 | 4,000 |
| Dairy farms | Head 3-E | 12,40,000 | 4,000 | 13,16,000 | 4,000 |
| | | 90,68,370 | 17,24,000 | 97,63,570 | 13,61,000 |
| Total provision in head 3 | | 1,07,92,370 | | 1,11,24,570 | |
| Total provision in head 5 (Gross) | | 4,22,70,070 | | 3,74,76,420 | |
| Grand total of stores purchased for the army in India | | 5,30,62,440 | | 4,86,00,990 | |

The total gross provision made in 1935-36 in India and England for ordnance and clothing stores is as follows :—

| | Rs. |
|---|---|
| India | 66,26,000 |
| England | 24,34,000 |
| Manufacture in the Ordnance and Clothing factories | 1,30,80,000 |
| Total | 2,21,40,000 |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,

| EXPENDITURE: INDIA: | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| SUB-HEAD A.—INDIAN ARMY SERVICE CORPS. | Rs. | Rs. | Rs. | Rs. |
| MINOR HEAD (a)—PROVISIONS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 53,79,000 | | 47,50,000 |
| (2) Central purchases | | 87,34,000 | | 81,51,000 |
| (3) Value of stores returned | | 4,000 | | 4,000 |
| (4) Customs duty | | 30,000 | | 40,000 |
| (5) Bonus paid under sliding scale of rations scheme | | 3,50,000 | | 2,50,000 |
| | | 1,44,97,000 | | 1,31,95,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. | | *1,44,000* | | *1,03,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *3,000* | | *6,000* |
| | | *1,47,000* | | *1,09,000* |
| Net cash expenditure under (a) | 1,25,58,815 | 1,43,50,000 | 1,29,50,000 | 1,30,86,000 |
| MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 90,070 | | 50,000 |
| (2) Central purchases | | 41,94,000 | | 34,20,000 |
| (3) Value of stores returned | | .. | | .. |
| | | 42,84,070 | | 34,70,000 |
| (4) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | .. | | .. |
| (5) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *70* | | .. |
| | | *70* | | .. |
| Net cash expenditure under (b) | 32,83,185 | 42,84,000 | 28,10,000 | 34,70,000 |
| MINOR HEAD (c)—PETROL AND LUBRICANTS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 16,000 | | 12,000 |
| (2) Central purchases | | 36,22,750 | | 32,22,020 |
| (3) Value of stores returned | | 9,000 | | 7,000 |
| (4) Customs duty | | 18,750 | | .. |
| | | 36,66,500 | | 32,41,020 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | *10,85,400* | | *9,07,000* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *100* | | *20* |
| (7) *Deduct*—Credits for services rendered by M. T. units to M. E. S. and R. A. F. | | *44,000* | | *32,000* |
| (8) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty | | *14,27,000* | | *13,00,000* |
| | | *25,56,500* | | *22,39,020* |
| Net cash expenditure under (c) | 9,77,805 | 11,10,000 | 10,00,000 | 10,02,000 |
| Carried over | 1,68,19,805 | 1,97,44,000 | 1,67,60,000 | 1,75,58,000 |

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

The net expenditure for Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1935-36 compares with the provision in the Budget for 1934-35 as follows:—

| | 1934-35. | 1935-36. |
|---|---|---|
| | Rs. | Rs. |
| Provisions | 1,33,05,000 | 1,20,78,000 |
| Grains and Salt for animals | 41,72,900 | 33,60,900 |
| Petrol and lubricants | 9,49,400 | 8,26,400 |
| Coal and firewood | 14,45,800 | 12,35,800 |
| Kerosine oil | 3,78,900 | 2,68,480 |
| Other I. A. S. C. Stores | 4,27,000 | 4,94,420 |
| Total | 2,06,79,000 | 1,82,64,000 |

Budget 1935-36 as compared with budget 1934-35 shows a decrease of Rs. 24.15 lakhs due mainly to the adoption of lower rates for provisions and grains and smaller requirement of fuel for warming and drying.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.

| | Accounts. 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,68,19,805 | 1,97,44,000 | 1,67,60,000 | 1,75,58,000 |
| SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| MINOR HEAD (*d*)—COAL AND FIREWOOD. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 15,66,700 | | 14,67,090 |
| (2) Central purchases . | | 3,30,000 | | 1,56,160 |
| (3) Value of stores returned . . . . | | 200 | | 1,000 |
| (4) Bonus paid under the sliding scale of rations scheme . . . | | 8,000 | | 6,750 |
| | | 19,04,900 | | 16,31,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . . . | | *1,04,000* | | *32,000* |
| (6) *Deduct*—Value of stores issued on payment to ther departments of the Central Government | | *900* | | *8,000* |
| | | *1,04,900* | | *40,000* |
| Net cash expenditure under (*d*) . | 15,61,811 | 18,00,000 | 15,75,000 | 15,91,000 |
| MINOR HEAD (*e*)—KEROSINE OIL. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 11,000 | | 10,000 |
| (2) Central purchases . | | 4,51,200 | | 5,22,900 |
| (3) Value of stores returned . . . | | 200 | | 100 |
| | | 4,62,400 | | 5,33,000 |
| (4) *Deduct*—Value of stores issued on payment to M. E. S., and R A. F. . . . . | | *52,400* | | *1,20,000* |
| (5) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | .. |
| (6) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty . | | .. | | *1,13,000* |
| | .. | *52,400* | | *2,33,000* |
| Net cash expenditure under (*e*) . | 3,13,366 | 4,10,000 | 3,25,000 | 3,00,000 |
| Carried over . | 1,86,94,982 | 2,19,54,000 | 1,86,60,000 | 1,94,49,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC. R.A.F., AND R.I.N.)—*contd.*

| | Accounts, 1932-33. | Budget Estimate, 1933-34. | Revised Estimate, 1933-34. | Budget Estimate, 1934-35. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,86,94,982 | 2,19,54,000 | 1,86,60,000 | 1,94,49,000 |
| SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| MINOR HEAD (*f*)—OTHER I. A. S. C. STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 50,000 | | 40,000 |
| (2) Central purchases | | 7,74,200 | | 7,93,400 |
| (3) Value of stores returned . . . . . | | 84,000 | | 83,000 |
| | | 9,08,200 | | 9,16,400 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . | | *1,58,000* | | *1,41,000* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *200* | | *400* |
| | | *1,58,200* | | *1,41,400* |
| Net cash expenditure under (*f*) . | 8,90,375 | 7 50,000 | 9,00,000 | 7,75,000 |
| Carried over . | 1,95,85,357 | 2,27,04,000 | 1,95,60,000 | 2,02,24,000 |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS M.E.S.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 1,95,85,357 | 2,27,04,000 | 1,95,60,000 | 2,02,24,000 |
| SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—*concld.* | | | | |
| MINOR HEAD (*g*)—MECHANICAL TRANSPORT STORES INCLUDING TYRES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases<br>(2) Central purchases | | 12,65,000 | | 12,67,000 |
| (3) Value of stores returned | | .. | | .. |
| (4) Customs duty | | 75,000 | | 50,000 |
| | | 13,40,000 | | 13,17,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | | | |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *40,000* | | *10,000* |
| | | *40,000* | | *10,000* |
| Net cash expenditure under (*g*) | 10,73,653 | 13,00,000 | 12,67,000 | 13,07,000 |
| MINOR HEAD (*h*)—MECHANICAL TRANSPORT VEHICLES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | .. | | .. |
| (2) Central purchases | | 17,20,150 | | 13,27,160 |
| (3) Value of stores returned | | .. | | .. |
| (4) Customs duty | | 1,26,200 | | 32,740 |
| (5) Charges on account of subsidization of motor vehicles | | 4,650 | | 2,100 |
| | | 18,51,000 | | 13,62,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | | | |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | |
| Net cash expenditure under (*h*) | 2,29,024 | 18,51,000 | 86,000 | 13,62,000 |
| TOTAL SUB-HEAD A.—I. A. S. C. | 2,08,88,034 | 2,58,55,000 | 2,09,13,000 | 2,28,93,00 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F., AND R.I.N.)—*contd.*

EXPLANATIONS.

Minor head (*g*) Mechanical Transport Stores including tyres.—Variation in Budget 1935-36 as compared with budget 1934-35 is small.

Minor head (h) Mechanical Transport Vehicles.—Budget 1935-36 is less than budget 1934-35 by Rs. 4.89 lakhs due mainly to smaller provision for the Mechanical Transport Sinking Fund.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| **SUB-HEAD B.—ANIMALS (REMOUNTS).** | | | | |
| Detailed heads— | | | | |
| (1) Purchase of horses . | | 16,25,650 | | 14,82,900 |
| (2) Purchase of mules . | | 4,73,650 | | 5,45,960 |
| (3) Purchase of camels . | | 3,150 | | 2,340 |
| (4) Purchase of bullocks . | | 24,550 | | 24,800 |
| | | 21,27,000 | | 20,56,000 |
| (5) *Deduct*—Value of animals issued to other departments . . | | .. | | .. |
| Net cash expenditure (Total Sub-Head B) | 18,55,355 | 21,27,000 | 21,27,000 | 20,56,000 |
| **SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS.** | | | | |
| MINOR HEAD (*a*)—ORDNANCE STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 90,000 | | 1,04,000 |
| (2) Central purchases . | | 33,63,000 | | 33,79,000 |
| (3) Value of stores returned . . . | | 3,50,000 | | 3,50,000 |
| (4) Customs duty . | | 54,000 | | 62,000 |
| (5) Expenditure on repair of mathematical instruments . . | | 70,000 | | .. |
| | | 39,27,000 | | 38,95,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N. | | *1,80,000* | | *2,00,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *10,000* | | *60,000* |
| | | *1,90,000* | | *2,60,000* |
| Net expenditure under (*a*) | 38,43,835 | 37,37,000 | 33,52,000 | 36,35,000 |
| Carried over . | 38,43,835 | 37,37,000 | 33,52,000 | 36,35,000 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-Head B.—*Animals* (*Remounts*).—Budget 1935-36 is less than budget 1934-35 by Rs. ·71 lakh due to a decrease in the number of animals required.

Sub-Head C.—*Indian Army Ordnance Corps.*—

(*a*) *Ordnance Stores* :—

Ordnance and clothing stores are obtained from three sources of supply *i.e.*, Home, Ordnance and Clothing Factories, and from the trade in India.

Funds are provided separately under the following heads for each source of supply :—

| | Head. |
|---|---|
| Imported stores | High Commissioner's estimates (Head 48—Defence Services Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots). |
| Factory | Factories budget (Head 3-C.). |
| Central purchase | Head 5.—C. (*a*), Ordnance stores. |
| | Head 5.—C. (*b*), Clothing. |

2. The main requirements included in the stores budget for 1935-36 are given below by categories :—

*Ordnance Stores.*

| *Classes of Stores*— | Value Rs. |
|---|---|
| General stores— | |
| (1) Barrack and hospital | 4,70,000 |
| (2) Harness and saddlery | 9,43,000 |
| (3) Camp equipment and paulins | 12,76,000 |
| (4) Oils, paints and chemicals | 2,66,000 |
| (5) Accoutrements | 5,12,000 |
| Warlike stores— | |
| (1) Guns and carriages | 5,12,000 |
| (2) Small arm stores | 7,88,000 |
| (3) Machine guns | 16,21,000 |
| (4) Transport vehicles and bicycles | 64,000 |
| (5) Signalling equipment | 3,57,000 |
| (6) Engineer stores | 2,31,000 |
| (7) Ammunition | 53,93,000 |

*Clothing.*

| | |
|---|---|
| (1) Khaki drill clothing | 4,51,000 |
| (2) Serge clothing | 5,64,000 |
| (3) Foot wear | 7,56,000 |
| (4) Head gear | 2,77,000 |
| (5) Great coats, blankets etc. | 11,43,000 |
| (6) Necessaries and badges | 9,42,000 |

3. Certain stores are purchased locally under the financial powers of ordnance officers, funds for which are provided under Head 5-C, (*a*), (1) for ordnance stores and (*b*), (1) for clothing.

4. Under the existing provision system, the stock position of practically every item is reviewed each year. Demands on suppliers are framed with reference to the latest review and the budget provision is made on the basis of the value of the demands thus framed.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 38,43,835 | 37,37,000 | 33,52,000 | 36,35,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.* | | | | |
| MINOR HEAD (*b*)—CLOTHING. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 20,000 | | 10,000 |
| (2) Central purchases | | 26,63,000 | | 25,79,000 |
| (3) Value of stores returned . . . | | 10,000 | | 10,000 |
| (4) Customs duty . | | 86,000 | | 88,000 |
| (5) Bonus paid for great coats . . . | | 44,000 | | 44,000 |
| | | 28,23,000 | | 27,31,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N. . . | | *80,000* | | *80,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government . . | | *1,000* | | *4,000* |
| | | *81,000* | | *84,000* |
| Net cash expenditure under (*b*) . | 22,39,058 | 27,42,000 | 25,06,000 | 26,47,000 |
| TOTAL SUB HEAD C.—I. A. O. C. . . . | 60,82,893 | 64,79,000 | 58,58,000 | 62,82,000* |

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 8-O.). The Assistant Director, Ordnance Services (Provision) is however, empowered to place orders for stores and repairs on factories to the following extent in 1935-36—

| | Rs. |
|---|---|
| Ordnance Stores— | |
| Manufacture . . . . . | 94,07,000 |
| Repairs . . . . . | 16,75,000 |
| Clothing Stores | |
| Ordinary demands . . . . . | 19,98,000 |
| TOTAL | 1,30,80,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 202·36 lakhs as against only Rs. 173·66 lakhs required during the year 1935-36. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on variation in consumption and the extent to which surplus stores can be utilised.

The position in regard to the total provision made in India and England for ordnance and clothing stores is given on page 163.

6. Barrack and hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons also stores for gymnasia and recreation rooms including articles of bedding.

Camp equipment includes tents and their gear, tools for entrenchment, etc.,

Gun mountings and transport vehicles for field and siege artillery, if of special pattern are included in carriages.

Swords and lances are included in small arms.

*Clothing.*

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 63·84 lakhs as against only Rs. 47·74 lakhs required in 1935-36. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

*Deduct Heads.*—The value of stores issued to M. E. S., R. A. F. and Royal Indian Navy and other departments of Central Government is charged to them.

8. *Head 5.—C. (a) Ordnance stores*—Budget 1935-36 is less than budget 1934-35 by Rs. 1·02 lakhs due to the following variations :—

| | Lakhs of Rs. |
|---|---|
| *Decreases—* | |
| (*i*) Decrease in the provision for new measures . . . | 4.41 |
| (*ii*) Transfer to Head 2. F. of the provision for repair of mathematical instruments . . . . . | .70 |
| (*iii*) Larger recoveries in respect of stores issued to Royal Air Force and other Departments of the Central Government | .70 |
| | 5.81 |
| *Increase—* | |
| (*iv*) Larger demands for harness and saddlery, camp equipment and accoutrements owing to eating down of surpluses in 1934-35 . . . . . | 4.79 |
| Net decrease . | 1.02 |

*Head 5-C. (b) Clothing stores.*—Budget 1935-36 is less than budget 1934-35 by Rs. .95 lakh due mainly to reduced demands and more favourable prices partly counterbalanced by provision for mobilisation reserve of clothing.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1933-34. | Budget Estimate, 1934-35 | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH. | | | | |
| Detailed heads— | | | | |
| (1) Customs duty . | | 2,000 | | 2,500 |
| (2) Local and central purchases . . . | | 18,000 | | 20,500 |
| TOTAL SUB-HEAD D—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH. | 24,573 | 20,000 | 25,000 | 23,000 |
| TOTAL INDIA . | 2,88,50,855 | 3,44,81,000 | 2,89,23,000 | 3,12,54,000 |
| SUB-HEAD E.—ENGLAND. | | | | |
| STORES FOR INDIA— | | | | |
| (a) I. A. S. C. Stores | | 1,95,000 | | 1,20,000 |
| (b) Mechanical Transport Stores . . | | 3,00,000 | | 2,00,000 |
| (c) Mechanical Transport Vehicles . | | 15,58,000 | | 3,43,000 |
| (d) Mechanical Transport Mobilization Reserve of spare parts . . . | | .. | | .. |
| (e) Purchase of mules and donkeys . . . | | 7,55,000 | | 7,44,000 |
| (f) Ordnance—Arsenals and Depots . . | | 25,85,000 | | 24,34,000 |
| (g) Clothing Depots . | | | | |
| (h) Ordnance Inspection and Chemical Research | | 17,000 | | 17,000 |
| (i) Animals : (Stallions) . | | .. | | .. |
| (j) Stores taken to India with troops :— | | | | |
| (1) Clothing . . | | 1,36,000 | | 1,48,000 |
| (2) Ordnance . . | | 3,40,000 | | 4,00,000 |
| TOTAL SUB-HEAD E.—ENGLAND | 35,03,682 | 58,86,000 | 50,50,000 | 44,06,000 |
| SUB-HEAD F.—Exchange on English Expenditure. | —7,301 | .. | —9,000 | .. |
| TOTAL EXPENDITURE— MAIN HEAD 5 . . . | 3,23,47,236 | 4,03,67,000 | 3,39,64,000 | 3,56,60,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

*Sub-head D.*—Variation is small.

## MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| RECEIPTS— | Rs. | Rs. | Rs. | Rs. |
| India. | | | | |
| SUB-HEAD A.—INDIAN ARMY SERVICE CORPS— | | | | |
| Minor Head (*a*) Proceeds of sale of surplus, obsolete and condemned stores— | | | | |
| Detailed heads. | | | | |
| (1) Provisions | | 25,000 | | 18,000 |
| (2) Grains and sale for animals | | 1,100 | | 1,100 |
| (3) Petrol and lubricants | | 600 | | 600 |
| (4) Kerosine oil | | 100 | | 20 |
| (5) Coal and firewood | | 200 | | 200 |
| (6) Miscellaneous I. A. S. C. Stores | | 3,10,000 | | 2,65,080 |
| (7) M. T. stores | | 75,000 | | 50,000 |
| (8) M. T. vehicles | | 1,00,000 | | 50,000 |
| Total Minor Head (*a*) | 3,70,735 | 5,12,000 | | 3,85,000 |
| Minor Head (*b*) Value of stores issued on payment to officers and others— | | | | |
| Detailed heads— | | | | |
| (1) Provisions | | 8,00,000 | | 7,90,000 |
| (2) Grains and salt for animals | | 85,000 | | 80,000 |
| (3) Petrol and lubricants | | 1,20,000 | | 1,25,000 |
| (4) Kerosine oil | | 30,000 | | 30,000 |
| (5) Coal and firewood | | 3,50,000 | | 3,50,000 |
| (6) Miscellaneous I. A. S. C. stores | | 5,000 | | 6,000 |
| (7) Recoveries on account of services rendered by M. T. units to Non-military Departments and others | | 75,000 | | 1,00,000 |
| (8) *Deduct*—Refund of excise duty on payment issues of of petrol | | | | *43,750* |
| (9) *Deduct*—Refund of excise duty on payment issues of oil Kerosine | | | | *6,250* |
| Total Minor Head (*b*) | 14,40,644 | 14,65,000 | | 14,31,000 |
| Carried over | 18,11,379 | 19,77,000 | .. | 18,16,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

## MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| Brought forward . | 18,11,379 | 19,77,000 | | 18,16,000 |
| SUB-HEAD A.—INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| Minor Head (*c*) Value of stores issued on payment to His Majesty's Imperial Government and other Departments— | | | | |
| Detailed heads— | | | | |
| (1) Provisions . . | | 2,20,000 | | 2,00,000 |
| (2) Grains and salt for animals . . | | 25,000 | | 28,000 |
| (3) Petrol and lubricants | | 40,000 | | 50,000 |
| (4) Kerosine oil . . | | 1,000 | | 1,500 |
| (5) Coal and firewood . | | 4,000 | | 5,000 |
| (6) Miscellaneous I. A. S.C. stores . . | | 8,000 | | 9,500 |
| (7) M. T. stores . . | | 8,000 | | 10,000 |
| (8) M. T. vehicles . | | .. | | .. |
| (9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc. . . | | .. | | .. |
| (10) *Deduct*—Refund of excise duty on payment issues of petrol. | | | | *9,800* |
| (11) *Deduct*—Refund of excise duty on payment issues of oil Kerosine, . | | | | *200* |
| Total Minor Head (*c*) | 3,18,059 | 3,06,000 | | 2,94,000 |
| TOTAL SUB-HEAD A | 21,29,438 | 22,83,000 | 18,50,000 | 21,10,000 |
| SUB HEAD B.—ANIMALS— | | | | |
| (1) Sale proceeds of officers' chargers . . . | | 1,50,000 | | 1,25,000 |
| (2) Sale proceeds of cast animals, etc. . . | | 83,000 | | 60,000 |
| (3) Hire of officers' chargers | | 7,000 | | 6,000 |
| (4) Sale proceeds of hides of animals . . | | 10,000 | | 9,000 |
| (5) Insurance fees on account of horses . . | | | | 32,000 |
| TOTAL SUB-HEAD B | 1,85,132 | 2,50,000 | 2,00,000 | 2,32,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS— | | | | |
| Minor Head (*a*) Ordnance Stores— | | | | |
| Detailed heads— | | | | |
| (1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces . | | 38,00,000 | | 38,00,000 |
| Carried over . | | 38,00,000 | | 38 00,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-M.E.S., R.A.F. AND R.I.N.)—*concld.*

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| Brought forward | | 38,00,000 | | 38,00,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.* | | | | |
| Minor Head (*a*) Ordnance Stores—*contd.* | | | | |
| Detailed heads—*contd.* | | | | |
| (2) Value of stores issued on payment to officers and others | | 1,70,000 | | 1,70,000 |
| (3) Sale proceeds of obsolete stores and waste | | 5,26,000 | | 5,50,000 |
| (4) Sale proceeds of surplus stores | | 70,000 | | 40,000 |
| (5) Miscellaneous | | 90,000 | | 90,000 |
| Total Minor Head (*a*) | | 46,56,000 | 49,36,000 | 46,50,000 |
| Minor Head (*b*) Clothing— | | | | |
| Detailed heads— | | | | |
| (1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces | | 1,32,000 | | 1,40,000 |
| (2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance | | 37,20,000 | | 35,70,000 |
| (3) Value of stores issued on payment to soldiers in receipt of clothing allowance | | | | |
| (4) Sale proceeds of obsolete stores and waste | | 1,40,000 | | 1,20,000 |
| (5) Sale proceeds of surplus stores | | 20,000 | | 10,000 |
| Total Minor Head (*b*) | | 40,12,000 | 38,32,000 | 38,40,000 |
| TOTAL SUB-HEAD C | 1,02,20,053 | 86,68,000 | 87,68,000 | 84,90,000 |
| SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH— | | | | |
| (1) Sale proceeds of obsolete stores and waste | | 3,000 | | 3,000 |
| (2) Sale proceeds of surplus stores | | | | |
| (3) Miscellaneous | | | | |
| Total Sub-Head D. | 3,211 | 3,000 | 3,000 | 3,000 |
| TOTAL INDIA | 1,25,37,834 | 1,12,04,000 | 1,08,21,000 | 1,08,35,000 |
| SUB-HEAD E.—ENGLAND— | | | | |
| (1) Stores taken from India with troops. | | 3,68,000 | | 4,60,000 |
| (2) Sale of unserviceable Stores | | 3,000 | | 3,000 |
| (3) Miscellaneous | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD E.—ENGLAND | 5,20,931 | 3,73,000 | 4,10,000 | 4,65,000 |
| SUB-HEAD F.—EXCHANGE | —1,388 | .. | —1,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD V | 1,30,57,377 | 1,16,77,000 | 1,12,30,000 | 1,13,00,000 |

# MAIN HEAD 6/VI.—SPECIAL SERVICES.

## SUMMARY OF ESTIMATE

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35 | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. |
| INDIA— | | | | | | | | | | | | |
| *TIBET FRONTIER* | 9,934 | .. | 9,934 | .. | — | .. | .. | .. | | .. | .. | .. |
| SUB-HEAD A—MOHMAND BAJAUR OPERATIONS, 1933 | 4,34,187 | — | 4,34,187 | .. | .. | — | 10,000 | .. | 10,000 | .. | .. | .. |
| MISCELLANEOUS | ... | 1,090 | —1,090 | — | — | — | | .. | .. | | .. | .. |
| TOTAL INDIA | 4,44,121 | 1,090 | 4,43,031 | .. | .. | .. | 10,000 | .. | 10,000 | .. | .. | .. |
| B.—ENGLAND | ... | 28,232 | —28,232 | — | ... | .. | 2,00,000 | 1,000 | 1,99,000 | .. | 1,000 | —1,000 |
| C.—EXCHANGE | ... | —97 | 97 | | — | — | .. | .. | .. | .. | .. | .. |
| TOTAL HEAD 6/VI. | 4,44,121 | 29,225 | 4,14,896 | .. | .. | .. | 2,10,000 | 1,000 | 2,09,000 | .. | 1,000 | —1,000 |

EXPLANATIONS.

The charges compiled under this head are those of special operations and committees of enquiry which are debited to Defence Services estimates. The provision under Sub-head A. Tibet Frontier represented extra expenditure connected with the location of detachments of troops at Gyantse and Yatung on the Tibet frontier. Commencing from 1934-35 it has been decided that this extra charge shall be debited to the heads to which the pay of the individuals is charged.

The receipt of Rs. ·01 lakh in England in Budget 1935-36 represents anticipated readjustments of payments made in previous years.

## MAIN HEAD 6/VI.—SPECIAL SERVICES—*concld.*

| EXPENDITURE. | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| INDIA.— | | | | |
| *TIBET FRONTIER.* | 9,934 | .. | .. | .. |
| SUB-HEAD A.—MOHMAND BAJAUR OPERATIONS, 1933 . . | 4,34,187 | .. | 10,000 | .. |
| TOTAL INDIA . | 4,44,121 | .. | 10,000 | .. |
| SUB-HEAD B.—ENGLAND. | | | | |
| Contribution to the Air Ministry for Royal Air Force landing grounds in Burma . . . . . | | .. | 2,00,000 | .. |
| SUB-HEAD C.—EXCHANGE ON EXPENDITURE IN ENGLAND . | .. | .. | .. | .. |
| TOTAL MAIN HEAD 6 . . | 4,44,121 | .. | 2,10,000 | .. |
| Receipts— | | | | |
| Sub-Head A.—India— | | | | |
| Miscellaneous . . . . | 1,090 | .. | .. | .. |
| Sub-Head B.—England . . | 28,232 | .. | 1,000 | 1,000 |
| Sub-Head C.—Exchange on Receipts in England . . | —97 | .. | .. | .. |
| Total Receipts Main Head VI . . | 29,225 | .. | 1,000 | 1,000 |

EXPLANATIONS.

# MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—TRANSPORTATION . . | 1,54,94,990 | 6,46,714 | 1,48,48,276 | 1,63,07,000 | 7,15,000 | 1,55,92,000 | 1,54,39,000 | 7,00,000 | 1 47,39,000 | 1,56,61,000 | 7,00,000 | 1,49,61,000 |
| B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER | 9,60,301 | 5 | 9,60,296 | 10,15,000 | ... | 10,15,000 | 8,50,000 | ... | 8,50,000 | 9,26,000 | ... | 9,26,000 |
| C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS . | 21,92,326 | 11,338 | 21,80,988 | 22,56,000 | 19,000 | 22,37,000 | 21,29,000 | 11,000 | 21,18,000 | 21,52,000 | 11,000 | 21,41,000 |
| D.—MISCELLANEOUS. | 1,51,540 | 46,860 | 1,04,680 | 1,23,000 | 22,000 | 1,01,000 | 1,94,000 | 26,000 | 1,68,000 | 2,23,000 | 25,000 | 1,98,000 |
| TOTAL—INDIA . | 1,87,99,157 | 7,04,917 | 1,80,94,240 | 1,97,01,000 | 7,56,000 | 1,89,45,000 | 1,86,12,000 | 7,37,000 | 1,78,75,000 | 1,89,62,000 | 7,36,000 | 1,82,26,000 |
| E.—ENGLAND . | 72,73,664 | 89,641 | 71,84,023 | 83,07,000 | 96,000 | 82,11,000 | 82,27,000 | 1,16,000 | 81,11,000 | 80,52,000 | 96,000 | 79,56,000 |
| F.—EXCHANGE . | 209 | 5,202 | —4,993 | .. | .. | .. | —14,000 | ... | —14,000 | ... | ... | ... |
| TOTAL HEAD 7/VII. . | 2,60,73,030 | 7,99,760 | 2,52,73,270 | 2,80,08,000 | 8,52,000 | 2,71,56,000 | 2,68,25,000 | 8,53,000 | 2,59,72,000 | 2,70,14,000 | 8,32,000 | 2,61,82,000 |

EXPLANATIONS.

Budget 1935-36 is less than budget 1934-35 by Rs. 9.74 lakhs due mainly to:—

| | Lakhs of Rs. |
|---|---|
| *Decreases*— | |
| Rail charges due to economies and the transfer to Head 2-A. of the provision for rail charges connected with Artillery practice camp | 9·45 |
| Contribution towards Aden expenditure | 4·00 |
| | 13·45 |
| *Increases*— | |
| Leave passage concessions, mainly result of war block scheme | 2·50 |
| Arrear claims arising out of the War | 1·00 |
| Other variations net | ·21 |
| | 3·71 |
| Net decrease | 9·74 |

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | *India.* | | | | |
| | | SUB-HEAD A.—TRANSPORTATION. | | | | |
| | | MINOR HEAD (*a*)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS. | | | | |
| | | Detailed heads— | | | | |
| 10 | 11 | (1) Pay of Brisish officers. | | 1,59,710 | | 1,80,740 |
| 44 | 46 | (2) Pay of British Soldiers | | | | 1,63,850 |
| 119 | 125 | (3) Pay of Indian officers, other ranks, clerks and followers . . | | 2,39,870 | | 79,540 |
| | | (4) Kit and clothing allowances . . . | | 3,390 | | 3,560 |
| | | (5) Miscellaneous allowances and expenses . | | 61,370 | | 56,230 |
| | | *Deduct*—Emergency cut in pay . . . | | *17,950* | | *1,530* |
| | | TOTAL MINOR HEAD (*a*) . | 4,46,109 | 4,46,390 | 4,27,000 | 4,82,390 |
| | | MINOR HEAD (*b*)—INDIAN TROOP SERVICE . | | 1,00,250 | | 1,03,500 |
| | | *Deduct*—Emergency cut in pay . | | *3,000* | | *200* |
| | | | 1,02,554 | 97,250 | 1,03,000 | 1,03,300 |
| | | Carried over . | 5,48,663 | 5,43,640 | 5,30,000 | 5,85,690 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (a)—Embarkation and Railway Transport Staff and Transit Sections*—The embarkation staffs deal with the reception of troops (both British and Indian) at Indian ports and their despatch from India to oversea destinations. They also deal with the shipping of stores from the sea ports and receipt of stores from overseas and their onward despatch. The embarkation staffs at Bombay and Karachi have been reorganised in order to make extended use of the port of Karachi for the embarkation and disembarkation of troops proceeding to and from Northern India and by bringing together under the Embarkation Commandants the supply establishments employed at both ports on embarkation duties.

The railway transport establishments which are employed at Bombay, work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

Budget 1935-36 is more than Budget 1934-35 by Rs. ·36 lakh due mainly to the transfer from Head 2-C. of the provision for the Embarkation Supply Section, Calcutta and the restoration of the emergency cut in pay from April 1935.

*Minor head (b) Indian Troop Service.*—This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops bedding supplied to hired transports. Variation in budget 1935-36 as compared with budget 1934-35 is small.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 5,48,663 | 5,43,640 | 5,30,000 | 5,85,690 |
| | | SUB-HEAD A.—TRANSPORTATION —*contd.* | | | | |
| | | MINOR HEAD (c)—TRAVELLING AND OUT-STATION ALLOWANCES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports. | | | | 7,49,850 |
| | | (2) Indian Army Service Corps moves. | | | | 2,10,000 |
| | | (3) Indian Army Veterinary Corps moves | | | | 22,000 |
| | | (4) Indian Army Ordnance Corps moves | | | | 60,000 |
| | | (5) Medical services (except for Medical store depots) | | | | 3,10,000 |
| | | (6) Educational institutions, other than those of administrative services | | | | 70,000 |
| | | (7) Army Headquarters—Sanctioned half yearly moves between plains and hills | | | | 1,20,000 |
| | | (8) Army Headquarters—Touring expenses | | | | 75,000 |
| | | (9) Staff of Commands, Districts and Brigades—Sanctioned half-yearly moves between plains and hills | | | | 1,00,000 |
| | | (10) Staff of Commands, Districts and Brigades—Touring expenses | | | | 3,60,000 |
| | | (11) Travelling allowance of officers detailed to act for Staff officers sanctioned by His Excellency the Commander-in-Chief | | | | 4,500 |
| | | (12) Remount depots and breeding circles | | | | 61,500 |
| | | (13) Lethal stores inspectorates and chemical defence research | | | | *50,000* |
| | | (14) Central disposals organisation | | | | *1,000* |
| | | (15) Recruiting staff | | | | *75,000* |
| | | (16) Miscellaneous services including reservists | | | | *78,000* |
| | | (17) Furlough of Indian officers and other ranks and enrolled followers. | | | | *9,40,000* |
| | | (18) Cantonments | | | | *36,000* |
| | | (19) Military estates | | | | *22,500* |
| | | (20) Ecclesiastical establishments | | | | 66,400 |
| | | *Deduct.*—Charges for Auxiliary and Territorial Forces. | | | | *10,250* |
| | | TOTAL MINOR HEAD (c) | 33,81,294 | 34,09,410 | 34,00,000 | 34,01,500 |
| | | Carried over | 39,29,957 | 39,53,050 | 39,30,000 | 39,87,190 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head* (c)—*Travelling and out-station allowances.*—

The detailed heads under this minor head have been revised with effect from 1935-36 with a view to facilitating efficient control of expenditure. Variation in budget 1935-36 as compared with budget 1934-35 is small.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 39,29,957 | 39,53,050 | 39,30,000 | 39,87,190 |
| SUB-HEAD A.—TRANSPORTATION —*contd.* | | | | |
| MINOR HEAD (*d*)—RAIL CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation . . . | | | | 11,37,440 |
| (2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals. | | | | 5,00,000 |
| (3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments . | | | | 50,000 |
| (4) Moves between regiments or corps (fighting services)and of students to and from authorised courses of instruction . . . . . | | | | 13,00,000 |
| (5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades . . | | | | 3,00,000 |
| (6) Furlough of Indian officers and other ranks and enrolled followers . . . . . | | | | 4,500 |
| (7) Indian Army Service Corps (personnel) . . . . . | | | | 1,77,370 |
| (8) Indian Army Veterinary Corps (personnel) . . . . . | | | | 9,000 |
| (9) Indian Army Ordnance Corps (personnel) . . . . . | | | | 38,000 |
| (10) Medical services (personnel) except for medical store depots . | | | | 1,49,000 |
| (11) Miscellaneous personnel including reservists. | | | | 3,90,000 |
| (12) Educational institutions other than those of administrative services (personnel) . . | | | | 22,500 |
| (13) Movement of animals from ports to depots . . . . . | | | | 25,000 |
| (14) Movement of country breds on purchase to depots . . . | | | | 35,000 |
| | | | | 41,37,810 |
| Carried over . | 39,29,957 | 39,53,050 | 39,30,000 | 39,87,190 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (d)—Rail charges.*—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

The detailed heads under this minor head have been revised with effect from 1935-36 to facilitate efficient control of expenditure.

Budget 1935-36 is less than budget 1934-35 by Rs. 9.45 lakhs due mainly to reduced provision on the basis of past actuals and the transfer to Head 2-A. of the provision for expenditure connected with the Artillery Practice Camps.

## MAIN HEAD 7—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 39,29,957 | 39,53,050 | 39,30,000 | 39,87,190 |
| | | | | 41,37,810 |
| **SUB-HEAD A.—TRANSPORTATION —*contd.*** | | | | |
| MINOR HEAD (*d*)—RAIL CHARGES—*contd.* | | | | |
| Detailed heads— | | | | |
| (15) Movement of animals between depots and between depots and units | | | | 1,00,000 |
| (16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves | | | | 1,60,000 |
| (17) All movements of stores under instructions of Director of Contracts. | | | | 22,00,000 |
| (18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material | | | | 6,67,000 |
| (19) Movement of ordnance stores from army ordnance and clothing factories to the store depots | | | | 2,00,000 |
| (20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots | | | | 3,00,000 |
| (21) Movement of ordnance and clothing stores between ordnance establishments and units | | | | 6,00,000 |
| (22) Movement of mechanical transport stores and vehicles | | | | 1,80,000 |
| (23) Movement of stores, miscellaneous | | | | 1,50,000 |
| (24) Empty haulage charges | | | | 95,000 |
| (25) Maintenance, depreciation and construction charges on military stock and accounting charges | | | | 2,15,000 |
| TOTAL MINOR HEAD (*d*) | 91,28,028 | 99,49,950 | 90,00,000 | 90,04,810 |
| Carried over | 1,30,57,985 | 1,39,03,000 | 1,29,30,000 | 1,29,92,000 |

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs |
| Brought forward . | 1,30,57,985 | 1,39,03,000 | 1,29,30,000 | 1,29,92,000 |
| SUB HEAD A.—TRANSPORTATION —*concld.* | | | | |
| MINOR HEAD (*e*)—TOUR EXPENSES OF THE G. Os. C.-IN-C., COMMANDS . | 91,003 | 89,000 | 89,000 | 89,000 |
| MINOR HEAD (*f*)—SEA AND INLAND WATER CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Relief movements including those connected with moves overseas. | | | | 30,000 |
| (2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction . . . . . | | | | 1,40,000 |
| (3) Furlough of Indian officers and other ranks and enrolled followers . . . . . | | | | 25,000 |
| (4) Other movements, personnel, all other services . . . . | | | | 42,000 |
| (5) Movement of stores under instructions of Director of contracts . | | | | 33,000 |
| (6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units . . . . . | | | | 40,000 |
| (7) Mechanical transport stores and vehicles . . . . . | | | | 25,000 |
| (8) Ordnance stores between ordnance establishments and to and from units . . . . | | | | 35,400 |
| (9) Miscellaneous stores including medical . . . . . | | | | 30,000 |
| *Deduct*—Charges for Auxiliary and Territorial Forces . | | .. | | *400* |
| TOTAL MINOR HEAD (*f*) . . | 3,89,444 | 4,00,000 | 3,90,000 | 4,00,000 |
| MINOR HEAD (*g*)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES' INCLUDING STATIONS OVERSEAS) | 1,61,198 | 1,60,000 | 1,75,000 | 1,75,000 |
| MINOR HEAD (*h*)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS . . . . | 16,30,087 | 16,00,000 | 17,00,000 | 18,50,000 |
| MINOR HEAD (*i*)—LEAVE PASSAGE CONCESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE). | 1,65,273 | 1,55,000 | 1,55,000 | 1,55,000 |
| TOTAL SUB-HEAD A. . . | 1,54,94,990 | 1,63,07,000 | 1,54,39,000 | 1,56,61,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (f)—Sea and Inland Water Charges—*

The detailed heads under this minor head have been revised with effect from 1935-36 to facilitate efficient control of expenditure.

*Minor Head (g). Sea passage money on account of officers and others to and from England.*

Budget 1935-36 is more than budget 1934-35 by Rs. .15 lakh based on the progress of actuals.

*Minor Head (h).*—Budget 1935-36 is more than budget 1934-35 by Rs. 2.5 lakhs due to provision for a large number of officers likely to proceed on leave to United Kingdom.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER. | | | | |
| MINOR HEAD (a)—HIRED TRANSPORT. | | | | |
| Detailed heads— | | | | |
| (1) Relief movements . . . | | | | |
| (2) Fighting Services (personnel) . | | | | |
| (3) Medical Services (personnel) except for medical store depots . | | | | |
| (4) Indian Army Service Corps personnel and Stores, excluding Mechanical Transport . . | | | | |
| (5) Mechanical Transport stores . | | 8,00,000 | | 7,51,000 |
| (6) Ordnance stores and personnel (excluding Clothing and Ordnance Factories) . . . . | | | | |
| (7) Miscellaneous . . . . | | | | |
| (8) Remount Depots and breeding circles including animals | | | | |
| (9) Central Disposals Organisation . | | | | |
| TOTAL MINOR HEAD (a) . . | 7,72,704 | 8,00,000 | 6,85,000 | 7,51,000 |
| MINOR HEAD (b)—SUPPLY OF WELL WATER. | | | | |
| Detailed heads— | | | | |
| (1) Hire of bullocks . . . | | | | |
| (2) Temporary labour and maintenance of carts, drinking water. | | 90,000 | | 75,000 |
| TOTAL MINOR HEAD (b) . . | 76,090 | 90,000 | 65,000 | 75,000 |
| MINOR HEAD (c)—ROAD WARRANTS. | | | | |
| (1) Relief movements . . . | | | | |
| (2) Fighting services (personnel) . . | | | | |
| (3) Medical services (personnel) except for Medical Store Depôts. | | | | |
| (4) Indian Army Service Corps personnel and stores excluding mechanical transport. | | 1,25,000 | | 1,00,000 |
| (5) Mechanical transport stores . . | | | | |
| (6) Ordnance stores and personnel (excluding Clothing and Ordnance Factories) | | | | |
| (7) Miscellaneous services . . . | | | | |
| (8) Remount depôts and breeding circles including Animals. | | | | |
| (9) Central disposals organisation . | | | | |
| TOTAL MINOR HEAD (c) . | 1,11,507 | 1,25,000 | 1,00,000 | 1,00,000 |
| TOTAL SUB-HEAD B. . . | 9,60,301 | 10,15,000 | 8,50,000 | 9,26,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (a)—Hired Transport.—*

Budget 1935-36 is less than budget 1934-35 by Rs. ·49 lakh due mainly to reduced provision on the basis of current actuals partly counterbalanced by an increase in connection with the Burma Boundry Commission.

*Minor Head (b)—Supply of well water—*

Budget 1935-36 is less than budget 1934-35 by Rs. ·15 lakh on the basis of current actuals.

*Minor Head (c)—Road Warrants—*

Budget 1935-36 is less than budget 1934-35 by Rs. ·25 lakh based on current actuals.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate 1935-36. Rs. |
|---|---|---|---|---|
| SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS. | | | | |
| MINOR HEAD (*a*)—CONSERVANCY. | | | | |
| Detailed heads— | | | | |
| (1) Conservancy charges paid to Cantonment authorities . . | | | | |
| (2) Other conservancy charges in Cantonment stations . | | 17,50,110 | | 16,76,130 |
| (3) Other conservancy charges in non-cantonment stations . . | | | | |
| *Deduct*—Emergency cut in pay . | | *1,320* | | *130* |
| TOTAL MINOR HEAD (*a*) . . | 17,22,122 | 17,48,790 | 16,50,000 | 16,76,000 |
| MINOR HEAD (*b*)—HOT WEATHER ESTABLISHMENTS. | | | | |
| Detailed heads— | | | | |
| (1) Barracks—British troops . | | | | |
| (2) Offices—Indian regimental units | | | | |
| (3) Military Hospitals—British (including lady nurses' quarters) . | | | | |
| (4) Military Hospitals—Indian . | | | | |
| (5) Animal Transport units . | | | | |
| (6) Indian Army Service Corps . | | | | |
| (7) Indian Army Ordnance Corps . | | 1,10,000 | | 90,000 |
| (8) Miscellaneous Services . . | | | | |
| (9) Educational institutions (including medical colleges and schools) | | | | |
| (10) Remount Depots and Breeding Operations . . . . | | | | |
| (11) Indian Army Veterinary Corps | | | | |
| (12) Head-Quarters, Commands, Districts and Brigades, etc. . . | | | | |
| TOTAL MINOR HEAD (*b*) . | 78,577 | 1,10,000 | 79,000 | 90,000 |
| MINOR HEAD (*c*)—ADMINISTRATION OF NON-CANTONMENT STATIONS . . | | 17,540 | | 19,030 |
| *Deduct*—Emergency cut in pay . | | *300* | | *30* |
| TOTAL MINOR HEAD (*c*) | 14,690 | 17,240 | 18,000 | 19,000 |
| MINOR HEAD (*d*)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.) . . . . . | | 4,23,400 | | 4,12,350 |
| *Deduct*— | | | | |
| (*i*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges . . . . | | *30,850* | | |
| (*ii*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections through the Army guaranteed lines . . | | *11,500* | | *42,350* |
| (*iii*) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes . | | *1,050* | | *3,000* |
| *Deduct*—Emergency cut in pay . | | *30* | | .. |
| TOTAL MINOR HEAD (*d*) . . | 3,76,937 | 3,79,970 | 3,82,000 | 3,67,000 |
| TOTAL SUB-HEAD C | 21,92,326 | 22,56,000 | 21,29,000 | 21,52,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATION.

*Minor Head (a)—Conservancy—*

(1) Military areas in Cantonment Stations are not subject to taxation. In lieu thereof, the removal and disposal of conservancy is paid for by arrangement with the Cantonment authority.

(2) In non-cantonment military stations the military authorities are responsible for the conservancy of their own areas and for the removal and disposal system.

Budget 1935-36 is less than budget 1934-35 by Rs. ·73 lakh mainly due to the fact that cash allowances to individuals in lieu of free conservancy which were previously charged to this head are now charged to the heads to which the pay of the individuals is debited.

*Minor Head (b)—Hot weather establishments—*

Hand-pulled punkhas are only provided in very hot stations by the M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided, expenditure under this head automatically decreases.

Budget 1935-36 is less than budget 1934-35 by Rs. ·20 lakh due to the fact that cash allowances in lieu of hot weather arrangements which were previously compiled under this head are now charged to the head to which the pay of the individuals concerned is charged.

*Minor Head (d)—Administration of Telephones (excepting those at Army Headquarters).*

Budget 1935-36 is less than budget 1934-35 by Rs. ·13 lakh as a result of the reduction in the rates charged by the Posts and Telegraphs Department.

## MAIN HEAD 7.—TRANSPORTATION. CONSERVANCY.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| (1) Loss of cash | | 3,670 | | 2,420 |
| (2) Compensation for losses | | 18,950 | | 16,050 |
| (3) Payments to the Ministry of Health on account of National Health Insurance | | .. | | .. |
| (4) Payment to Telegraph department for care of Army Mobilisation stores | | 25,000 | | 33,000 |
| (5) Expenditure on account of families of British soldiers attached to Civil departments | | .. | | .. |
| (6) Incidental and miscellaneous expenses | | 59,120 | | 54,790 |
| (7) Contribution to Provincial revenues in respect of central subjects | | 6,430 | | 6,430 |
| (8) Arrear charges unallocated | | 11,550 | | 1,11,550 |
| (9) Fractional differences | | —1,780 | | —1,300 |
| (10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment | | 60 | | 80 |
| (11) Maintenance of war graves | | .. | | .. |
| *Deduct*—Emergency cut in pay | | .. | | *20* |
| TOTAL SUB-HEAD D. | 1,51,540 | 1,23,000 | 1,94,000 | 2,23,000 |
| TOTAL INDIA | 1,87,99,157 | 1,97,01,000 | 1,86,12,000 | 1,89,62,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Sub-Head D.—Miscellaneous.*—Expenditure provided under this sub-head is of a fluctuating nature.

The increase of Rs. 1 lakh in the budget for 1935-36 as compared with budget 1934-35 represents provision to meet certain arrear claims arising out of the Great War.

## MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—ENGLAND. | | | | |
| (*a*) Sea transport and concession passages . . | | 60,36,000 | | 60,80,000 |
| (*b*) Land transport . . | | 30,000 | | 30,000 |
| (*c*) Contribution towards Aden expenditure . | | 20,00,000 | | 16,00,000 |
| (*d*) Embarkation and Transport Staff— | | | | |
| (1) Pay, officers . | | 8,000 | | 8,000 |
| (2) Pay, other ranks. | | 11,000 | | 12,000 |
| (*e*) Transport and miscellaneous: Miscellaneous. | | 16,000 | | 12,000 |
| (*f*) Passages to India: Ordnance and Clothing Factories . . . | | 16,000 | | .. |
| (*g*) Passages to India and leave concession passages —other establishments . | | 20,000 | | 16,000 |
| (*h*) Publications and miscellaneous . . . | | 1,70,000 | | 1,70,000 |
| (*i*) Unemployed pay of surplus Indian Army officers. . . . | | .. | | 1,24,000 |
| TOTAL SUB-HEAD E.—ENGLAND . . | 72,73,664 | 83,07,000 | 82,27,000 | 80,52,000 |
| SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE. | 209 | .. | —14,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 7 | 2,60,73,030 | 2,80,08,000 | 2,68,25,000 | 2,70,14,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS. —*contd.*

| RECEIPTS. | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| India— | | | | |
| Sub-Head A.—Transportation. | | | | |
| (1) Contribution from other departments or Governments for leave passages in respect of military officers and others temporarily or permanently employed under them . . | | 1,85,500 | | 2,00,000 |
| (2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers . | | 20,000 | | 18,000 |
| (3) Receipts on account of refund of passages paid in previous years to civilian officers | | 1,500 | | 1,500 |
| (4) Recoveries of table money, etc. . . | | 25,000 | | 25,000 |
| (5) Miscellaneous . | | 4,07,000 | | 3,85,500 |
| (6) Indian troop service . | | 76,000 | | 70,000 |
| TOTAL SUB-HEAD A . | 6,46,714 | 7,15,000 | 7,00,000 | 7,00,000 |
| Sub-Head B.—Hired Transport and supply of well water . . | 5 | .. | .. | .. |
| Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations. | | | | |
| Minor head (c).—Administration of Non-Cantonment Stations. | | | | |
| Miscellaneous . . | 11,338 | 19,000 | 11,000 | 11,000 |
| Sub-Head D.—Miscellaneous— | | | | |
| (1) Fines and forfeitures . | | 9,770 | | 12,800 |
| (2) Arrear receipts | | 2,580 | | 680 |
| (3) Fractional differences and miscellaneous . | | 9,620 | | 11,490 |
| (4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment . . | | 30 | | 30 |
| (5) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD D . | 46,860 | 22,000 | 26,000 | 25,000 |
| TOTAL INDIA | 7,04,917 | 7,56,000 | 7,37,000 | 7,36,000 |

## MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*concld.* | | | | |
| Sub-Head E.—England. | | | | |
| (1) Receipts in connection with the transport of troops and concession passages . . . | | 96,000 | | 96,000 |
| (2) Miscellaneous . . | | .. | | .. |
| (3) Recoveries of over-payments . . . | | .. | | .. |
| TOTAL SUB-HEAD E.—ENGLAND . | 89,641 | 96,000 | 1,16,000 | 96,000 |
| Sub-Head F.—Exchange | 5,202 | .. | .. | .. |
| TOTAL RECEIPTS—Main HEAD VII . . | 7,99,760 | 8,52,000 | 8,53,000 | 8,32,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*concld.*

EXPLANATIONS.

# MAIN HEAD 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Sub-Head. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—WORKS | 1,31,32,397 | .. | 1,31,32,397 | 66,68,000 | .. | 66,68,000 | 82,45,000 | ... | 82,45,000 | 1,10,74,000 | ... | 1,10,74,000 |
| B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | 99,06,178 | .. | 99,06,178 | 1,02,37,000 | .. | 1,02,37,000 | 1,01,88,000 | ... | 1,01,88,000 | 1,01,27,000 | ... | 1,01,27,000 |
| C.—MAINTENANCE AND OPERATION INSTALLATIONS | 41,90,334 | .. | 41,90,334 | 57,33,000 | .. | 57,33,000 | 55,40,000 | ... | 55,40,000 | 44,61,000 | ... | 44,61,000 |
| D.—GENERAL CHARGES | 27,71,655 | .. | 27,71,655 | 26,61,000 | .. | 26,61,000 | 26,99,000 | ... | 26,99,000 | 26,78,000 | ... | 26,78,000 |
| E.—ESTABLISHMENT | 64,92,290 | .. | 64,92,290 | 65,44,000 | .. | 65,44,000 | 66,34,000 | ... | 66,34,000 | 70,50,000 | ... | 70,50,000 |
| F.—TOOLS AND PLANT | 4,47,119 | .. | 4,47,119 | 3,73,000 | .. | 3,73,000 | 3,88,000 | ... | 3,88,000 | 4,00,000 | ... | 4,00,000 |
| S.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) | 8,56,926 | .. | 8,56,926 | —13,000 | .. | —13,000 | —58,000 | ... | —58,000 | ... | ... | ... |
| H.—*Deduct*—ENGLISH COST OF STORES | *73,134* | .. | *73,134* | *54,000* | .. | *54,000* | *57,000* | ... | *57,000* | *70,000* | ... | *70,000* |
| Q.—M. E. S. ADVANCES | 12,099 | .. | 12,099 | .. | .. | .. | —10,000 | ... | —10,000 | —2,000 | ... | —2,000 |
| RECEIPTS | .. | 39,81,139 | —39,81,139 | .. | 41,59,000 | —41,59,000 | ... | 40,34,000 | —40,34,000 | ... | 28,61,000 | —28,61,000 |
| TOTAL INDIA | 3,77,35,864 | 39,81,139 | 3,37,54,725 | 3,21,49,000 | 41,59,000 | 2,79,90,000 | 3,35,60,000 | 40,34,000 | 2,95,35,000 | 3,57,18,000 | 28,61,000 | 3,28,57,000 |
| J.—ENGLAND | 4,23,113 | 55 | 4,23,058 | 4,26,000 | .. | 4,26,000 | 4,13,000 | 1,000 | 4,12,000 | 4,62,000 | 1,000 | 4,61,000 |
| K.—EXCHANGE | —152 | ... | —152 | ... | .. | .. | —1,000 | ... | —1,000 | ... | ... | ... |
| TOTAL | 3,81,58,825 | 39,81,194 | 3,41,77,631 | 3,25,75,000 | 41,59,000 | 2,84,16,000 | 3,39,81,000 | 40,35,000 | 2,99,46,000 | 3,61,80,000 | 28,62,000 | 3,33,18,000 |

EXPLANATIONS.

The buildings, roads and other works required for purposes of the defence of India and the receipts connected therewith are dealt with under the head 8/VIII.—Military Engineer Services.

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian Navy.

They may also undertake engineer services on behalf of private persons and bodies, Local Governments and administrations and other departments of the Government of India under proper authority. As there is no executive branch of the Public Works Department in the tribal areas of the North-West Frontier Province and in Baluchistan, the Military Engineer Services perform the functions of the Public Works Department in respect of all civil works expenditure in those areas under the orders of H E. the Governor and the Agent to the Governor General. For this purpose the Chief Engineer in the Northern Command is *ex-officio* Secretary in the Public Works Department to the Governor in respect of trans-border areas. Similarly, the Chief Engineer, Western Command is *ex-officio* Secretary in the Public Works Department to the Agent to the Governor General in Baluchistan.

3. The Military Engineer Services are divided into four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" with the following responsibilities—

(*a*) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges.

(*b*) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electric energy, water, and ice, and such other duties in connection with machinery as may be ordered and the disposal of surplus machinery, etc., through the central army agency.

(*c*) *Furniture and Stores.*—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments, also the disposal of surplus articles through the central army agency.

(*d*) *Technical examination of works.*—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

(*e*) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings.

4. Ordinarily, all administrative authorities (Military or Civil) competent to accord approval to the execution of engineer services have an engineer adviser to assist them in this duty. Usually the engineer adviser belongs to the engineer service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned. The Military Engineer Services or Public Works Department are then responsible for technical sanction, execution and accounting, in accordance with the rules of their respective services.

5. Expenditure in the Military Engineer Services is incurred by the Engineer-in-Chief under the control of the Quartermaster-General in India.

6. The Military Engineer Services are organised by Commands under the administration of Chief Engineers, and in executive districts (corresponding with military districts) in charge of Commanders, Royal Engineers. Each District is divided into Divisions in charge of Garrison Engineers whose areas are further divided into sub-divisions in charge of sub-Divisional Officers.

EXPLANATIONS.

7. The net appropriation for Military Engineer Services during 1935-36 is Rs. 333·18 lakhs against Rs. 284·16 lakhs in 1934-35. The increase of Rs. 49·02 lakhs is due mainly to the following variations :—

| | Lakhs of Rs. |
|---|---|
| *Increases*— | |
| (1) Additional provision for works | 44·04 |
| (2) Provision for Surveyors of works | 2·24 |
| (3) Restoration of the emergency cut in pay from April 1935 | 3·32 |
| (4) Smaller transfer from the Land Sales Suspense Account | 1·89 |
| | 51·49 |
| *Decrease*— | |
| (5) Other variations and economies (net) | 2·47 |
| Net increase | 49·02 |

8. *Sub-Head A.—Works.*—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen works.

9. *Sub-Head B.—Maintenance—Buildings, Communications, etc.*—The decrease of Rs. 1·10 lakhs is due mainly to smaller expenditure on maintenance of roads partly counterbalanced by increased miscellaneous expenditure and the restoration of the emergency cut in pay from April 1935.

10. *Sub-Head C.—Maintenance and Operation, Installations etc.*—The decrease of Rs. 12·72 lakhs is due mainly to a change in classification under which recoveries for water supplied to cantonments which were previously treated as receipts are from 1935-36 being treated as deduction from expenditure (9·92) and non-provision for installation of water meters (2·00) and smaller maintenance charges (1·21) partly counterbalanced by restoration of the emergency cut in pay (·33).

11. *Sub-head D.-General Charges.*—The variation is small.

EXPLANATIONS.

12. *Sub-Head E-Establishment.*—The increase of Rs. 5·06 lakhs is due mainly to inclusion of provision for surveyors of works (2·24) anticipated increase under pay of officers (1·02) restoration of the emergency cut in pay from April 1935 (2·70) partly counterbalanced by large credits for work done on behalf of other Departments (.72).

13. *Sub-Head F. Tools and Plant.*—The increase of Rs. ·27 lakh is due to provision for replacement of obsolete and worn out tools and plant.

14. *Sub-Head G.-Stores.*—The variation is small.

15. *VIII-M. F. S. Receipts.*—The decrease of Rs. 12·98 lakhs is due mainly to the change in classification explained in para. 10 under Sub-Head C. (9·92) smaller transfer from Land Sales Suspense account (1·89) and smaller recoveries for supply of water on the basis of actuals (·71).

## MAIN HEAD 8.— MILITARY ENGINEER

| | Accounts, 1933-34. | Budget Estimate 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—WORKS— | | | | |
| MINOR HEAD (*a*).—ACCOMMODATION— | | | | |
| Detailed heads— | | | | |
| (1) Officers' quarters and messes. | | 11,19,000 | | 14,83,000 |
| (2) British troops . . . | | 4,48,000 | | 15,47,100 |
| (3) Indian troops . . . | | 14,97,000 | | 19,92,000 |
| (4) Miscellaneous units . . | | 2,90,000 | | 3,51,000 |
| (5) Auxiliary and Territorial Forces . . . . | | .. | | .. |
| TOTAL MINOR HEAD (*a*) . | 52,99,286 | 33,54,000 | | 53,73,100 |
| MINOR HEAD (*b*)—HOSPITALS— | | | | |
| Detailed heads— | | | | |
| (1) British . . . . | | 3,06,000 | | 3,93,000 |
| (2) Indian . . . . | | 2,31,000 | | 3,06,500 |
| TOTAL MINOR HEAD (*b*) . . | 3,96,106 | 5,37,000 | | 6,99,500 |
| MINOR HEAD (*c*).—BUILDINGS FOR DEPOTS, ETC.— | | | | |
| Detailed heads— | | | | |
| (1) Training and educational institutions . . . | | 1,75,000 | | 40,000 |
| (2) Ordnance Depots . | | 69,000 | | 75,500 |
| (3) Ordnance Inspection . | | .. | | .. |
| (4) Indian Army Service Corps Depots . . | | 5,10,000 | | 6,16,800 |
| (5) Medical Store Depots . | | .. | | .. |
| TOTAL MINOR HEAD (*c*) . | 14,23,427 | 7,54,000 | | 7,32,300 |
| Carried over . | 71,18,819 | 46,45,000 | | 68,04,900 |

SERVICES (INCLUDING STORES)—*contd.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 71,18,819 | 46,45,000 | .. | 68,04,900 |
| SUB-HEAD A.—WORKS—*contd.* | | | | |
| MINOR HEAD (*d*).—SPECIAL WORKS— | | | | |
| Detailed heads— | | | | |
| (1) Defences . . . . | | 1,10,000 | | 86,000 |
| (2) Mobilisation . . . | | 1,65,000 | | 25,700 |
| (3) Miscellaneous . . . | | 62,000 | | 13,80,900 |
| TOTAL MINOR HEAD (*d*) . . | 31,67,408 | 3,37,000 | | 14,92,600 |
| MINOR HEAD (*e*).—LANDS, COMMUNICATIONS AND DRAINAGE— | | | | |
| Detailed heads— | | | | |
| (1) Lands . . . . | | .. | | 81,000 |
| (2) Military roads in cantonments | | .. | | .. |
| (3) Military roads *ex*-cantonments . . . . | | .. | | .. |
| (4) Railway sidings . . . | | .. | | .. |
| (5) Drainage . . . . | | 35,000 | | .. |
| (6) Conservancy . . . | | .. | | 1,00,000 |
| TOTAL MINOR HEAD (*e*) . | 1,06,955 | 35,000 | | 1,81,000 |
| MINOR HEAD (*f*).—FURNITURE. | 4,14,958 | 2,16,000 | | 2,21,000 |
| Carried over . | 1,08,08,140 | 52,33,000 | | 86,99,500 |

## MAIN HEAD 8.—MILITARY ENGINEER

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 1,08,08,140 | 52,33,000 | .. | 86,99,500 |
| SUB-HEAD A.—WORKS—*concld.* | | | | |
| MINOR HEAD (*g*).—INSTALLATIONS. | | | | |
| Detailed heads— | | | | |
| (1) Water supply | | 1,18,000 | | 8,48,000 |
| (2) Electrical | | 9,000 | | 4,35,000 |
| (3) Ice | | .. | | .. |
| (4) Miscellaneous machinery | | 50,000 | | .. |
| TOTAL MINOR HEAD (*g*) | 5,38,945 | 1,77,000 | | 12,83,000 |
| MINOR HEAD (*h*).—MINOR WORKS | 17,21,370 | 8,10,000 | | 8,41,500 |
| MINOR HEAD (*i*).—LOSSES. | | | | |
| Detailed heads— | | | | |
| (1) Loss of cash | | .. | | .. |
| (2) Other losses | | .. | | .. |
| TOTAL MINOR HEAD (*i*) | 63,942 | .. | | .. |
| *Anti*-malarial measures | | 50,000 | | 50,000 |
| Reserve at Army headquarters for unforeseen expenditure | | 4,00,000 | | 2,00,000 |
| *Deduct*—Emergency cut in pay | | *2,000* | | .. |
| TOTAL SUB-HEAD A.—WORKS | 1,31,32,397 | 66,68,000 | 82,45,000 | 1,10,74,000 |

SERVICES (INCLUDING STORES)— *contd.*

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| MINOR HEAD (*a*).—MILITARY BUILDINGS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 60,03,500* | | 60,06,000* |
| (2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government | | *2,000* | | *3,000* |
| TOTAL MINOR HEAD (*a*) | 56,98,023 | 60,01,500 | | 60,03,000 |
| MINOR HEAD (*b*).—MILITARY ROADS IN CANTONMENTS | 12,71,166 | 11,47,000 | | 10,87,000 |
| MINOR HEAD (*c*).—MILITARY ROADS *ex*-CANTONMENTS | 10,03,023 | 10,80,000 | | 9,02,000 |
| MINOR HEAD (*d*).—FURNITURE | 9,60,165 | 9,74,000 | | 9,81,000 |
| MINOR HEAD (*e*).—MISCELLANEOUS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 10,61,500 | | 11,56,000 |
| (2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government | | .. | | .. |
| TOTAL MINOR HEAD (*e*) | 9,73,801 | 10,61,500 | | 11,56,000 |
| *Deduct*—Emergency cut in pay | .. | *27,000* | | *2,000* |
| TOTAL SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | 99,06,178 | 1,02,37,000 | 1,01,88,000 | 1,01,27,000 |
| SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS— | | | | |
| MINOR HEAD (*a*).—WATER SUPPLY— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 21,24,000 | | 18,03,000 |
| (2) *Deduct*—Recoveries from other departments of the Central Government | | *1,26,000* | | *11,05,000*† |
| TOTAL MINOR HEAD (*a*) | 12,99,453 | 19,98,000 | | 6,98,000 |
| MINOR HEAD (*b*).—ELECTRICAL— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 36,08,000 | | 36,02,000 |
| (2) *Deduct*—Recoveries from other departments of the Central Government | | *1,73,000* | | *1,87,000* |
| | 25,69,784 | 34,35,000 | | 34,15,000 |
| Carried over | 38,69,237 | 54,33,000 | | 41,13,000 |

*This Comprises—

| | 1934-35. | 1935-36. |
|---|---|---|
| (1) Maintenance of buildings including water supply fixtures, etc. | 51,30,000 | 51,60,000 |
| (2) Maintenance of internal electrical installations. | 8,73,500 | 8,46,000 |

†Ordinary 1,13,000
Cantonment 9,92,000

## MAIN HEAD 8.—MILITARY ENGINEER

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—*concld.* | | | | |
| Brought forward | 38,69,237 | 54,33,000 | | 41,13,000 |
| MINOR HEAD (*c*).—ICE | 15,131 | 16,000 | | 17,000 |
| MINOR HEAD (*d*).—MANUFACTURES | —10,001 | .. | | .. |
| MINOR HEAD (*e*).—WORKSHOPS | —1 | .. | | .. |
| MINOR HEAD (*f*).—MISCELLANEOUS MACHINERY | 35,236 | 39,000 | | 43,000 |
| MINOR HEAD (*g*).—RENEWALS | 2,64,648 | 2,64,000 | | 2,74,000 |
| MINOR HEAD (*h*).—TELEPHONES | 16,084 | 16,000 | | 16,000 |
| *Deduct*—Emergency cut in pay | .. | *35,000* | | *2,000* |
| TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS | 41,90,334 | 57,33,000 | 55,40,000 | 44,61,000 |
| SUB-HEAD D.—GENERAL CHARGES. | | | | |
| MINOR HEAD (*a*).—RENT FOR HIRED BUILDINGS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 16,41,000 | | 16,42,000 |
| (2) *Deduct*—Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease | | .. | | .. |
| TOTAL MINOR HEAD (*a*) | 17,06,960 | 16,41,000 | | 16,42,000 |
| MINOR HEAD (*b*).—RENT FOR LAND | 1,24,274 | 1,03,000 | | 1,19,000 |
| MINOR HEAD (*c*).—RATES AND TAXES | 4,36,815 | 3,99,000 | | 3,78,000 |
| *Payments on account of compensation for quarters, etc* | .. | | | |
| MINOR HEAD (*d*).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS | 2,74,292 | 2,92,000 | | 2,93,000 |
| MINOR HEAD (*e*).—CARE OF VACANT BUILDINGS | 1,61,103 | 1,62,000 | | 1,59,000 |
| MINOR HEAD (*f*).—MISCELLANEOUS | 68,211 | 64,000 | | 87,000 |
| MINOR HEAD (*g*).—Unclassified charges. | .. | .. | | |
| TOTAL SUB-HEAD D.—GENERAL CHARGES. | 27,71,655 | 26,61,000 | 26,99,000 | 26,78,000 |
| SUB-HEAD E.—ESTABLISHMENTS. | | | | |
| Detailed heads— | | | | |
| (1) Pay of officers | | 28,21,700 | | 30,90,300 |
| (2) Pay of engineering, clerical, drawing and menial establishments—Permanent | | 26,45,900 | | 29,43,900 |
| (3) Pay of engineering, clerical drawing and menial establishments—Temporary | | 10,32,600 | | 7,26,000 |
| (4) Transportation charges | | 5,43,400 | | 5,81,800 |
| (5) Payment for printing and stationery | | 1,80,000 | | 1,78,000 |
| (6) Telephones | | 41,400 | | 44,400 |
| (7) Miscellaneous | | 2,95,000 | | 3,11,700 |
| (8) Payments to other departments | | 65,000 | | 56,900 |
| (9) Credits from other departments | | *7,84,000* | | *8,56,000* |
| *Deduct*—Emergency cut in pay | | *2,97,000* | | *27,000* |
| TOTAL SUB-HEAD E.—ESTABLISHMENTS | 64,92,290 | 65,44,000 | 66,34,000 | 70,50,000 |

SERVICES (INCLUDING STORES)—*contd.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs | Rs. | Rs. | Rs. |
| SUB-HEAD F.—TOOLS AND PLANT. | | | | |
| MINOR HEAD (*a*)—MILITARY ENGINEER SERVICE EXPENDITURE | | 4,29,740 | | 4,58,600 |
| MINOR HEAD (*b*)—PAYMENTS TO OTHER DEPARTMENTS | | 6,260 | | 4,500 |
| MINOR HEAD (*c*)—CREDITS FROM OTHER DEPARTMENTS | | *61,000* | | *63,100* |
| *Deduct*—Emergency cut in pay | | *2,000* | | .. |
| TOTAL SUB-HEAD F.—TOOLS AND PLANT | 4,47,119 | 3,73,000 | 3,88,000 | 4,00,000 |
| SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) | 8,56,926 | —13,000 | —58,000 | .. |
| SUB HEAD H.—*DEDUCT ENGLISH COST OF STORES* | *73,134* | *54,000* | *57,000* | *70,000* |
| SUB-HEAD Q.—M. E. S. ADVANCES. | 12,099 | .. | —10,000 | —2,000 |
| TOTAL INDIA | 3,77,35,864 | 3,21,49,000 | 3,35,69,000 | 3,57,18,000 |
| SUB-HEAD J.—ENGLAND. | | | | |
| (1) Furlough pay of Royal Engineer personnel and miscellaneous charges | | 3,64,000 | | 3,36,000 |
| (2) Leave and Deputation salaries, etc. | | 8,000 | | 8,000 |
| (3) Sterling overseas pay | | .. | | 48,000 |
| (4) Stores for India | | 54,000 | | 70,000 |
| TOTAL SUB-HEAD J.—ENGLAND | 4,23,113 | 4,26,000 | 4,13,000 | 4,62,000 |
| SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| (1) Stores | | .. | | .. |
| (2) Establishments | | .. | | .. |
| TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE | —152 | .. | —1,000 | .. |
| TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES | 3,81,58,825 | 3,25,75,000 | 3,39,81,000 | 3,61,80,000 |

## MAIN HEAD 8/VIII—MILITARY ENGINEER

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| INDIA. | | | | |
| SUB-HEAD A.– RENTS. | | | | |
| Detailed heads— | | | | |
| (1) Buildings | | 8,00,000 | | 8,07,000 |
| (2) Furniture | | 43,000 | | 50,000 |
| (3) Internal electrical installations and hire of fans | | 26,000 | | 25,000 |
| (4) Miscellaneous | | 16,000 | | 10,000 |
| | 8,82,709 | 8,85,000 | 8,85,000 | 8,92,000 |
| SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF— | | | | |
| Detailed heads – | | | | |
| (1) Water | | 13,92,000 | | 2,36,000 |
| (2) Electric energy | | 9,32,000 | | 9,59,000 |
| | 21,07,106 | 23,24,000 | 23,24,000 | 11,95,000 |
| SUB-HEAD C.—SALES OF GOVERNMENT PROPERTY | 6,52,131 | 1,20,000 | 1,20,000 | 1,10,000 |
| SUB-HEAD D.—MISCELLANEOUS | 3,39,193 | 2,41,000 | 2,64,000 | 2,64,000 |
| SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT | .. | 5,89,000 | 4,41,000 | 4,00,000 |
| TOTAL INDIA | 39,81,139 | 41,59,000 | 40,34,000 | 28,61,000 |
| Sub-Head G.—England— Miscellaneous | | .. | | 1,000 |
| TOTAL SUB-HEAD G.—ENGLAND | 55 | .. | 1,000 | 1,000 |
| Sub-Head H.– Exchange | .. | .. | .. | .. |
| TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES | 39,81,194 | 41,59,000 | 40,35,000 | 28,62,000 |

SERVICES—*concld.*

# MAIN HEAD 9/IX.—AUXILIARY AND TERRITORIAL FORCES.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES . . | 1,36,753 | ... | 1,36,753 | 1,46,000 | .. | 1,46,000 | 1,37,000 | ... | 1,37,000 | 1,54,000 | ... | 1,54,000 |
| B.—AUXILIARY FORCE | 42,13,701 | ... | 42,13,701 | 44,38,000 | .. | 44,38,000 | 43,08,000 | ... | 43,08,000 | 42,48,000 | ... | 42,48,000 |
| C.—TERRITORIAL FORCE— | | | | | | | | | | | | |
| (a) Normal charges | 17,36,177 | ... | 17,36,177 | 14,88,000 | .. | 14,88,000 | 14,76,000 | ... | 14,76,000 | 15,10,000 | ... | 15,10,000 |
| (b) Civil grant | 5,71,988 | ... | 5,71,988 | 8,00,000 | .. | 8,00,000 | 7,00,000 | ... | 7,00,000 | 7,00,000 | ... | 7,00,000 |
| D.—FRACTIONAL DIFFERENCE. | —161 | ... | —161 | . | .. | .. | ... | ... | ... | ... | ... | ... |
| RECEIPTS . | ... | 53,459 | —53,459 | .. | 25,000 | —25,000 | ... | 30,000 | —30,000 | ... | 30,000 | —30,000 |
| TOTAL | 66,58,458 | 53,459 | 66,04,999 | 68,72,000 | 25,000 | 68,47,000 | 66,21,000 | 30,000 | 65,91,000 | 66,12,000 | 30,000 | 65,82,000 |

EXPLANATIONS.

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties.

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act, 1920. This Force is the successor of the Indian Volunteer Force, which in 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 33,000 of all ranks.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual training periods are as follows :—

*Active Class (excluding Railway units).*

| | | |
|---|---|---|
| Recruits | (Days) | 32 |
| Trained soldiers | „ | 16 |
| *Railway units*— | | |
| Recruits | „ | 16 |
| Trained soldiers :— | | |
| Officers and N. C. Os. | „ | 12 |
| Privates | „ | 8 |

In addition, all including reservists are required to complete a musketry course.

Permanent staffs, per unit, normally consist of :—

1 Adjutant.

1 Acting Regimental Sergeant Major.

1 Acting Regimental Quartermaster Sergeant.

1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of :—

| | Establishment. |
|---|---|
| 18 Provincial Battalions which are apportioned to the various Provinces. | 13,020 |
| 3 Urban Units | 1,038 |
| 11 University Training Corps units | 5,050 |
| Indian Territorial Force, Medical Branch | 100 |

The Provincial Battalions are intended to form a second line to the regular Indian Army and their liability for military service is, therefore, a general one, *i.e.*, they may be employed anywhere within the limits of India, and in an emergency, beyond those limits by a special order of the Governor General in Council. The liability of Urban Units is confined to the Province in which located, while the University Training Corps are purely educational and have no liability for military service.

Pay is as for the Indian Army with the exception of King's commissioned officers who draw British Service rates of pay. Members of Urban units are *also eligible* for a bounty of Rs. 30 on completion of training, and these units further draw a capitation grant for each efficient member.

Training is carried out as follows :—

(i) *Provincial units.*—Preliminary (recruits) training . . . 1 month.

Annual training . . . . . 1 month.

Additional training (13 units) . . . 1 month.

Extra training of about two months duration may be carried out by all units as funds permit.

(ii) *Urban units*—

Preliminary (recruits) training . . . . . 32 days.

Annual training . . . . . 16 days.

(iii) University Training Corps units—

78 hours drill in the first six months and thereafter 2 hours per week and 15 days in camp annually.

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

Provincial Battalions—4 British officers.
2 Indian officers.
8 Indian non-commissioned officers (for the training period.)

Urban Units . . As for Auxiliary Force, India (Indian Non-commissioned officers).

University Training Corps.—As for Auxiliary Force, India.

Budget 1935-36 is less than budget 1934-35 by Rs. 2·65 lakhs net due mainly to :—

| | |
|---|---|
| *Decreases*— | |
| (1) Pay of members under training, Auxiliary Force based on anticipation | 2·77 |
| (2) Smaller provision for expenditure debitable to the civil grant | 1·00 |
| | 3·77 |
| *Increases*— | |
| (3) Pay of officers Auxiliary Force based on progress of actuals | ·51 |
| (4) Restoration of the emergency cut in pay from April 1935 | ·55 |
| (5) Minor variations net | ·06 |
| | 1·12 |
| Net decrease | 2·65 |

EXPLANATIONS.

## MAIN HEAD 9/IX —AUXILIARY

| Numbers. 1934-35 | Numbers. 1935-36 | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of officers . . | | 97,410 | | 91,380 |
| | | (2) Pay and allowances of establishments . | | 37,940 | | 51,970 |
| | | (3) Transportation . | | 10,650 | | 10,650 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL SUB-HEAD A. . | 1,36,753 | 1,46,000 | 1,37,000 | 1,54,000 |
| | | SUB-HEAD B.—AUXILIARY FORCE. | | | | |
| | | Detailed heads— | | | | |
| 48 | 48 | (1) Pay of officers . | | 6 25,000 | | 6,76,000 |
| 207 | 207 | (2) Pay of British other ranks . . . | | 7,06,000 | | 7,20,000 |
| | | (3) Pay of members under training . . | | 19,17,000 | | 16,40,000 |
| | | (4) Pay of watchers . | | 42,000 | | 55,000 |
| | | (5) Pay of establishments other than watchers . | | 3,93,000 | | 3,89,000 |
| | | (6) Kit and clothing allowances . . | | 21,000 | | 21,000 |
| | | (7) Transportation of members under training and of unit stores connected with such training. . . | | 3,42,000 | | 1,73,000 |
| | | (8) Transportation of officers, B. O. Rs., watchers and other establishments . | | | | 1,66,000 |
| | | (9) Training grant . . | | 2,00,000 | | 1,83,000 |
| | | (10) Miscellaneous . . | | 2,28,000 | | 2,28,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *36,000* | | *3,000* |
| | | TOTAL SUB-HEAD B . | 42,13,701 | 44,38,000 | 43,08,000 | 42,48,000 |

## AND TERRITORIAL FORCES—*contd.*

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—TERRITORIAL FORCE. | | | | |
| | | Minor Head (*a*) Normal charges. | | | | |
| | | Detailed heads— | | | | |
| 72 | 65 | (1) Pay of officers . | | 5,45,000 | | 5,25,000 |
| 37 | 28 | (2) Pay of Indian officers and Indian other ranks . . . | | 1,06,000 | | 40,000 |
| | | (3) Pay of members under training . . | | 4,12,000 | | 6,25,000 |
| | | (4) Pay of establishments | | 1,00,000 | | 65,000 |
| | | (5) Kit and clothing allowances . | | 14,000 | | 10,000 |
| | | (6) Transportation . | | 1,74,000 | | 1,52,000 |
| | | (7) Training grant . | | 80,000 | | 31,000 |
| | | (8) Miscellaneous . | | 81,000 | | 64,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *24,000* | | *2,000* |
| | | Minor Head (*a*) . | 17,36,177 | 14,88,000 | 14,76,000 | 15,10,000 |
| | | Carried over . | 17,36,177 | 14,88,000 | 14,76,000 | 15,10,000 |

## MAIN HEAD 9/IX.—AUXILIARY

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 17,36,177 | 14,88,000 | 14,76,000 | 15,10,000 |
| | | **SUB-HEAD C.—TERRITORIAL FORCE—*concld.*** | | | | |
| | | **Minor Head (*b*) Civil grant.** | | | | |
| .. | 8 | (1) Pay of officers . . | | | | |
| .. | 50 | (2) Pay of Indian officers and British and Indian other ranks . . | | | | |
| | | (3) Pay of members under training . . | | | | |
| | | (4) Pay of establishments | | 8,00,000 | | 7,00,000 |
| | | (5) Kit and clothing allowances. . . | | | | |
| | | (6) Transportation . . | | | | |
| | | (7) Training grant . . | | | | |
| | | (8) Miscellaneous . . | | | | |
| | | *Deduct*—Emergency cut in pay . . . | | | | |
| | | TOTAL MINOR HEAD (*b*) . | 5,71,988 | 8,00,000 | 7,00,000 | 7,00,000 |
| | | TOTAL SUB-HEAD C. . | 23,08,165 | 22,88,000 | 21,76,000 | 22,10,000 |
| | | *Fractional differences* | —161 | .. | .. | .. |
| | | TOTAL EXPENDITURE—MAIN HEAD 9 . . . | 66,58,458 | 68,72,000 | 66,21,000 | 66,12,000 |
| | | **RECEIPTS.** | | | | |
| | | *Fractional differences.* | | | | |
| | | (1) Miscellaneous . . | | 25,000 | | 30,000 |
| | | Total Receipts Main Head IX. . | 53,459 | 25,000 | 30,000 | 30,000 |

AND TERRITORIAL FORCES—*concld.*

EXPLANATIONS.

# MAIN HEAD 10/X.—ROYAL AIR FORCE (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—Squadrons and Staff at Group, Wing Stations, Wing Headquarters, R.A.F. Hill Depot and Indian Air Force | 31,76,093 | ... | 31,76,093 | 33,36,000 | .. | 33,36,000 | 33,39,000 | ... | 33,39,000 | 35,36,000 | ... | 35,36,000 |
| B.—Educational, etc., Establishments and R.A.F. Medical Service, Depots, etc. | 25,45,219 | ... | 25,45,219 | 25,99,000 | .. | 25,99,000 | 25,92,000 | ... | 25,92,000 | 26,11,000 | ... | 26,11,000 |
| C.—Royal Air Force Headquarters | 6,45,405 | ... | 6,45,405 | 7,00,000 | .. | 7,00,000 | 7,04,000 | ... | 7,04,000 | 7,39,000 | ... | 7,39,000 |
| D.—Purchase and Sale of Stores | 16,82,412 | 1,48,605 | 15,33,807 | 21,50,000 | 1,25,000 | 20,25,000 | 16,55,000 | 1,56,000 | 14,99,000 | 17,59,000 | 1,22,000 | 16,37,000 |
| E.—Miscellaneous | 1,53,510 | 37,046 | 1,16,464 | 2,23,000 | 29,000 | 1,99,000 | 1,63,000 | 26,000 | 1,37,000 | 2,07,000 | 25,000 | 1,82,000 |
| F.—Works Expenditure | 11,29,521 | 26,115 | 11,03,406 | 11,40,000 | 24,000 | 11,16,000 | 12,03,000 | 31,000 | 11,72,000 | 13,00,000 | 26,000 | 12,74,000 |
| Total India | 93,32,160 | 2,11,766 | 91,20,394 | 1,01,53,000 | 1,78,000 | 99,75,000 | 96,56,000 | 2,13,000 | 94,43,000 | 1,01,52,000 | 1,73,000 | 99,79,000 |
| England | 80,31,750 | 34,808 | 79,96,942 | 80,12,000 | 18,000 | 79,94,000 | 76,36,000 | 34,000 | 76,02,000 | 94,39,000 | 18,000 | 94,21,000 |
| Exchange | —12,968 | —6 | —12,962 | .. | .. | .. | —13,000 | ... | —13,000 | ... | ... | ... |
| Total Head 10/X | 1,73,50,942 | 2,46,568 | 1,71,04,374 | 1,81,65,000 | 1,96,000 | 1,79,69,000 | 1,72,79,000 | 2,47,000 | 1,70,32,000 | 1,95,91,000 | 1,91,000 | 1,94,00,000 |

EXPLANATIONS.

The budget for 1935-36 provides for the following establishments :—

*Royal Air Force.*—247 British Royal Air Force officers, 1 Army officer, 1 Indian meteorologist, 2 officer supervisors, 1,868 British airmen, 1 Indian officer, 3 Indian other ranks, 333 Indian artificers, 116 Indian mechanical transport drivers, 191 civilian clerks and draftsmen, 6 school mistresses, 7 language teachers and 751 followers.

*Indian Air Force.*—4 British officers, 13 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 20 British airmen, 72 Indian airmen, 1 civilian clerk, 29 Indian apprentices and 16 Indian followers.

The following are the units of the air forces in India :—

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 2 bomber squadrons, at Risalpur and Kohat, and 1 army co-operation squadron at Peshawar.

1 Wing headquarters, at Quetta with two army co-operation squadrons under its administration.

1 Army co-operation squadron at Ambala directly under the administration of the headquarters, Royal Air Force.

Aircraft depot at Drigh Road.

Aircraft park including a bomber transport flight at Lahore.

First flight of the Indian Air Force now at Drigh Road will be located at Peshawar and second flight will be formed at Drigh Road.

Besides the above, there is a hill depot, open at Lower Topa, Murree hills, during the summer months only.

2. The duties and functions of these units are :—

The Headquarters, Royal Air Force, controls the operation, training and administration of the whole of the Royal Air Force and Indian Air Force in India.

The Group Headquarters, Peshawar, commands Nos. 1 and 2 Indian Wing Stations at Kohat and Risalpur, exercises operational control and co-ordinates the work of these two stations. The function of the Station Headquarters is to control the operation and training of the squadrons and to look after all administrative details in connection with the station. In the interest of economy, certain services such as transport, stores, etc., are centralized under station control.

The functions of the Wing Headquarters, Quetta, are similar to those of a station headquarters, Royal Air Force.

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct and for other stations through the Aircraft Park, Lahore.

The Aircraft Park stores the "immediate reserve" aircraft for the squadrons on the North-West Frontier, repairs all motor transport chassis, manufactures and repairs bodies for all mechanical transport vehicles in the Command. It is the supply base for all Royal Air Force stations other than Quetta.

EXPLANATIONS—*contd.*

Budget 1935-36 is more than budget 1934-35 by Rs. 14·31 lakhs due mainly to :—

| | Lakhs of Rs. |
|---|---|
| *Increases—* | |
| (1) Restoration of the emergency cut in pay from April 1935 . . | 1·40 |
| (2) Additional provision for stores mainly Royal Air Force re-equipment . . . . . | 8·46 |
| (3) Larger outlay on works . . . . . | 1·60 |
| (4) Larger payments to His Majesty's Government for Royal Air Force personnel serving in India . . . . . | 1·33 |
| (5) Pay of British Airmen due to revised rates of pay in the case of certain airmen, more men in higher ranks and provision for extra day's pay for leap year . . . . . | ·57 |
| (6) Other variations net . . . . . | ·95 |
| Net increase . | 14·31 |

## MAIN HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

### DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

| Numbers. 1934-35. Units. | British officers. | British other ranks. | Numbers. 1935-36. Units. | British officers. | British other ranks. | A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, R.A.F. HILL DEPOT AND INDIAN AIR FORCE. | Budget Estimate. 1934-35. Rs. | Budget Estimate. 1935-36. Rs. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | (a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | |
| 1 | 9 | 27 | 1 | 9 | 27 | (1) STAFF AT GROUP HEADQUARTERS, PESHAWAR . | 1,78,480 | 1,74,620 |
| 2 | 66 | 507 | 2 | 70 | 509 | (2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH. | 17,98,400 | 18,68,440 |
| 1 | 6 | 21 | 1 | 6 | 24 | (3) STAFF AT WING HEADQUARTERS, QUETTA . | 1,20,950 | 1,26,120 |
| 4 | 87 | 568 | 4 | 88 | 579 | (4) ARMY CO-OPERATION SQUADRONS AT QUETTA (2) PESHAWAR AND AMBALA ONE EACH. | 20,32,790 | 21,08,270 |
| | 168 | 1,123 | | 173 | 1,139 | | 41,30,620 | 42,77,450 |

MAIN HEAD 10.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | India. | | | | |
| | | SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE. | | | | |
| | | Minor-Head (*a*)—Squadrons and Staff at Group, Wing Stations and Wing Headquarters. | | | | |
| | | Detailed heads— | | | | |
| 168 | 173 | (1) Pay of officers . . | | 15,39,000 | | 15,51,450 |
| 1,123 | 1,139 | (2) Pay of British airmen . . . . | | 21,31,790 | | 21,84,750 |
| 158 | 168 | (3) Pay of Indian ranks and civilians . . | | 1,00,100 | | 1,02,470 |
| 459 | 459 | (4) Pay of followers . | | 94,110 | | 93,960 |
| | | (5) Kit and clothing allowances . . . | | 1,07,060 | | 1,12,750 |
| | | (6) Transportation . . | | 1,49,000 | | 1,59,000 |
| | | (7) Hired transport . . | | 2,000 | | 1,500 |
| | | (8) Miscellaneous . . | | 87,310 | | 78,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *79750* | | *6,430* |
| | | Total Minor Head (*a*) . | 40,58,516 | 41,30,620 | 42,03,000 | 42,77,450 |
| | | Carried over . | 40,58,516 | 41,30,620 | 42,03,000 | 42,77,450 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor head (a).*—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two Wing Stations at Risalpur and Kohat, one Wing Headquarters at Quetta, and 4 Army Co-operation Squadrons.

The provision also includes the pay and allowances of two meteorological officers who supply weather information and study the special meteorological problems in connection with flying in this country.

Budget 1935-36 is more than budget 1934-35 by Rs. 1·47 lakhs due to :—

(In lakhs of Rupees.)

| | |
|---|---|
| *Increases*— | |
| (1) Provision for more officers and airmen as compared with the number included in the budget for 1934-35 . . . . | ·71 |
| (2) Larger transportation charges due partly to increase in mileage allowance and partly to larger movements of personnel and stores . . . . . | ·10 |
| (3) Restoration of cut in pay . . . . . | ·73 |
| (4) Other variations, net . . . . . | ·02 |
| | 1·56 |
| *Decrease*— | |
| (5) Reduction in the rates of office allowance owing to the decision to replace condemned typewriters and duplicators on charge of Royal Air Force units, at public expense instead of from the office allowance, and fewer miscellaneous contingent charges . | ·09 |
| Net increase . | 1·47 |

MAIN HEAD 10.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 40,58,516 | 41,30,620 | 42,03,000 | 42,77,450 |
| | | EXPENDITURE—*concld.* | | | | |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE—*concld.* | | | | |
| | | MINOR HEAD (*b*) ROYAL AIR FORCE HILL DEPOT. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of civilians . | | | | |
| | | (2) Pay of followers . | | | | |
| | | (3) Transportation . | | | | |
| | | (4) Hired transport | | 15,000 | | 19,000 |
| | | (5) Miscellaneous . | | | | |
| | | *Deduct*.—Emergency cut in pay . . . | | | | |
| | | TOTAL MINOR HEAD (*b*) . | 19,914 | 15,000 | 19,000 | 19,000 |
| | | MINOR HEAD (*c*)—INDIAN AIR FORCE. | | | | |
| | | Detailed heads— | | | | |
| 13 | 17 | (1) Pay of officers . . | | 82,970 | | 1,19,700 |
| 16 | 20 | (2) Pay of British airmen . . . . | | 46,330 | | 58,770 |
| 63 | 102 | (3) Pay of Indian ranks and civilians . . | | 29,510 | | 50,590 |
| 8 | 16 | (4) Pay of followers . | | 2,220 | | 4,320 |
| | | (5) Kit and clothing allowances . . . . | | 1,810 | | 3,830 |
| | | (6) Transportation . . | | 4,500 | | 8,200 |
| | | (7) Miscellaneous . . | | 1,150 | | 6,820 |
| | | *Deduct*—Emergency cut in pay . | | *4,170* | | *230* |
| | | TOTAL MINOR HEAD (*c*) . . | 1,17,484 | 1,67,320 | 1,48,000 | 2,52,000 |
| | | MINOR HEAD (*d*)—*DEDUCT*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . . | *28,180* | *27,610* | *29,000* | *28,220* |
| | | MINOR HEAD (*e*)—*DEDUCT*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN . | *9,91,641* | *9,49,330* | *10,02,000* | *9,84,230* |
| | | TOTAL SUB-HEAD A . . | 31,76,093 | 33,36,000 | 33,39,000 | 35,36,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor head* (*b*).—*Royal Air Force Hill Depot.*—Budget 1935-36 shows an increase of Rs. ·04 lakhs based on past actuals.

*Minor head* (*c*).—*Indian Air Force.*—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet was transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932, three more in August 1933 and two more in August 1934 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934 and two are expected to arrive in March 1935 and three in March 1936.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. Airmen of semi-technical trades have been engaged and apprentices are being trained in connection with the formation of the 2nd flight in April 1935.

Budget 1935-36 is more than budget 1934-35 by Rs. ·85 lakh due to the gradual increase in numbers as a result of expansion.

*Minor head* (*e*).—Budget 1935-36 shows larger recoveries to the extent of Rs. ·35 lakh on the basis of past actuals.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MAIN HEAD 10.—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC. | Rs. | Rs. | Rs. | Rs. |
| | | MINOR HEAD (*a*)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of students at the Staff College, Quetta | | 32,460 | | 34,960 |
| | | (2) Training grant | | 4,800 | | 4,330 |
| | | *Deduct*—Emergency cut in pay | | *1,580* | | *130* |
| | | TOTAL MINOR HEAD (*a*) | 31,829 | 35,680 | 35,000 | 39,160 |
| | | MINOR HEAD (*b*)—ROYAL AIR FORCE EDUCATION. | | | | |
| | | Detailed heads— | | | | |
| 20 | 20 | (1) Pay of establishments | | 1,02,900 | | 1,03,590 |
| | | (2) Education grant | | 7,880 | | 7,820 |
| | | *Deduct*—Emergency cut in pay | | *4,040* | | *360* |
| | | TOTAL MINOR HEAD (*b*) | 99,179 | 1,06,740 | 1,09,000 | 1,11,050 |
| | | MINOR HEAD (*c*)—R. A. F. MEDICAL SERVICES. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers | | 1,15,040 | | 1,06,640 |
| 27 | 27 | (2) Pay of British airmen | | 45,220 | | 44,270 |
| | | (3) Kit and clothing allowances | | 2,480 | | 2,570 |
| | | (4) Transportation | | 2,000 | | 2,500 |
| | | (5) Miscellaneous | | 1,900 | | 1,900 |
| | | (6) Cost of treatment in civil and Military hospitals | | 61,720 | | 61,910 |
| | | *Deduct*—Emergency cut in pay | | *5,750* | | *430* |
| | | TOTAL MINOR HEAD (*c*) | 2,17,092 | 2,22,610 | 2,14,000 | 2,19,360 |
| | | MINOR HEAD (*d*)—AIRCRAFT DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 28 | 23 | (1) Pay of officers | | 2,62,860 | | 2,36,580 |
| 523 | 515 | (2) Pay of British airmen | | 9,40,850 | | 9,50,820 |
| 312 | 307 | (3) Pay of Indian officers, other ranks and civilians | | 1,91,940 | | 2,01,360 |
| 153 | 153 | (4) Pay of followers | | 38,290 | | 38,450 |
| | | (5) Kit and clothing allowances | | 54,290 | | 55,080 |
| | | (6) Transportation | | 90,000 | | 92,000 |
| | | (7) Hired transport | | 300 | | 250 |
| | | (8) Miscellaneous | | 30,700 | | 27,000 |
| | | *Deduct*.—Emergency cut in pay | | *18,550* | | *1,420* |
| | | Total Minor Head (*d*) | 15,73,362 | 15,90,680 | 15,90,000 | 16,00,120 |
| | | Carried over | 19,21,462 | 19,55,710 | 19,48,000 | 19,69,690 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-Head B.—Minor head (a).—Staff College, Quetta.*—Two Royal Air Force officers are seconded for training at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

*Minor Head (b).—Royal Air Force Education.*—This minor head provides for the pay and allowances of six Royal Air Force education officers, one Indian assistant education officer, six Army school mistresses and seven language teachers.

The functions of education officers in India are to provide educational facilities for officers and airmen in preparation for service courses and examinations and for general education with a view to raise the level of general intelligence and to develop those qualities of mind and character which go to form an efficient disciplined force under modern conditions.

School mistresses are employed for the education of airmen's children.

*Minor Head (c).—R. A. F. Medical Service.*—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. On grounds of economy, all hospital cases are sent to the Army hospitals for treatment and their expenses are met from Royal Air Force funds on fixed rates.

*Minor head (d).—Aircraft Depot.*—Budget 1935-36 is more than budget 1934-35 by Rs. ·09 lakh mainly due to smaller number of officers partly counterbalanced by the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 10—

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 19,21,462 | 19,55,710 | 19,48,000 | 19,69,690 |
| | | SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—*concld.* | | | | |
| | | MINOR HEAD (*e*)—AIRCRAFT PARK. | | | | |
| | | Detailed heads— | | | | |
| 15 | 15 | (1) Pay of officers . . | | 1,56,210 | | 1,53,060 |
| 181 | 175 | (2) Pay of British airmen | | 3,24,130 | | 3,13,100 |
| 110 | 107 | (3) Pay of Indian ranks and civilians . . | | 76,850 | | 76,800 |
| 97 | 97 | (4) Pay of followers . | | 22,670 | | 23,050 |
| | | (5) Kit and clothing allowances. . . | | 19,110 | | 19,320 |
| | | (6) Transportation . | | 41,500 | | 43,500 |
| | | (7) Hired transport . | | 500 | | 300 |
| | | (8) Miscellaneous . . | | 12,900 | | 13,000 |
| | | *Deduct*—Emergency cut in pay. | | *10,580* | | *820* |
| | | TOTAL MINOR HEAD (*e*) | 6,23,757 | 6,43,290 | 6,44,000 | 6,41,310 |
| | | TOTAL SUB-HEAD B. | 25,45,219 | 25,99,000 | 25,92,000 | 26,11,000 |
| | | SUB-HEAD C.—ROYAL AIR FORCE HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| 21 | 22 | (1) Pay of officers . . | | 4,01,990 | | 4,35,300 |
| 11 | 12 | (2) Pay of British airmen . . . | | 32,210 | | 30,750 |
| 63 | 62 | (3) Pay of civilians . | | 1,66,330 | | 1,55,220 |
| 42 | 42 | (4) Pay of followers . | | 8,810 | | 9,090 |
| | | (5) Kit and clothing allowances . . . | | 1,030 | | 1,150 |
| | | (6) Transportation . | | 54,000 | | 46,700 |
| | | (7) Hired transport . | | .. | | 500 |
| | | (8) Miscellaneous . . | | 40,000 | | 39,700 |
| | | (9) Telephone charges . | | 9,000 | | 8,000 |
| | | (10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding under his financial powers | | 15,000 | | 15,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *28,370* | | *2,410* |
| | | TOTAL SUB-HEAD (C) | 6,45,405 | 7,00,000 | 7,04,000 | 7,39,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor Head (e).—Aircraft Park.—*

Budget 1935-36 is less than budget 1934-35 by Rs. ·02 lakh due mainly to a reduction in the number of airmen partly counterblanced by the restoration of the emergency cut in pay from April 1935.

*Sub-Head C.—Royal Air Force Headquarters.*—This head provides for the salaries, etc., of the staff employed at Royal Air Force Headquarters and for certain contingent expenses.

Budget 1935-36 is more than budget 1934-35 by Rs. ·39 lakh due mainly to the upgrading of certain appointments and the restoration of the emergency cut in pay from April 1935.

MAIN HEAD 10—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES. | | | | |
| MINOR HEAD (*a*)—AVIATION STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | | | .. |
| (2) Central purchase | | 4,18,300 | | 1,36,000 |
| (3) Local purchase | | 1,26,500 | | 1,20,000 |
| (4) Transfer of stores from non-military departments and Imperial stations | | .. | | .. |
| (5) Customs duty | | 20,000 | | 20,000 |
| | | 5,64,800 | | 2,76,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army | | *1,800* | | *1,800* |
| | | *1,800* | | *1,800* |
| Net expenditure under (*a*) | 1,21,105 | 5,63,000 | 1,26,000 | 2,74,200 |
| MINOR HEAD (*b*)—MECHANICAL TRANSPORT STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 800 | | 50 |
| (2) Central purchase | | 36,000 | | 25,000 |
| (3) Local purchase | | 9,000 | | 3,650 |
| (4) Transfer of stores from non-military departments and Imperial stations | | .. | | .. |
| (5) Customs duty | | 31,000 | | 13,000 |
| | | 76,800 | | 41,700 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *800* | | *50* |
| (7) *Deduct*—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres) | | *6,000* | | *6,000* |
| | | *6,800* | | *6,050* |
| Net expenditure under (*b*) | 88,642 | 70,000 | 51,000 | 35,650 |
| Carried over | 2,09,747 | 6,33,000 | 1,77,000 | 3,09,850 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head D.—Purchase and sale of stores.*—This head caters for such aviation, mechanical transport and miscellaneous stores as can be purchased in India for the maintenance and repair of aircraft and mechanical transport vehicles of the Royal Air Force and Indian Air Force ; also for the cost of food, clothing, fuel, light, petrol, benzol, lubricants, ordnance equipment and medical stores obtained from Army sources or by direct purchase in India.

Budget 1935-36 is less than budget 1934-35 by Rs. 3·91 lakhs due mainly to smaller provision for the Royal Air Force Sinking Fond (2·80) and reduced requirements.

MAIN HEAD 10.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 2,09,747 | 6,33,000 | 1,77,000 | 3,09,850 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (c)—PROVISIONS. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . | | 1,32,000 | | 94,750 |
| (2) Central purchase . . . | | .. | | .. |
| (3) Local purchase . . . | | 1,00,000 | | 96,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| (5) Bonus paid under the sliding scale of rations scheme . . . . | | 15,000 | | 16,000 |
| | | 2,47,000 | | 2,06,750 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . . | | *4,000* | | *4,000* |
| | | *4,000* | | *4,000* |
| Net expenditure under (c) . | 2,10,824 | 2,43,000 | 2,09,000 | 2,02,750 |
| MINOR HEAD (d)—FUEL AND LIGHT. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 36,400 | | 30,400 |
| (2) Central purchase . . . | | 200 | | .. |
| (3) Local purchase . . . . | | 9,300 | | 11,000 |
| (4) Transfer of stores from non-military departments and Imperial stations . | | .. | | .. |
| | | 45,900 | | 41,400 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | *400* | | *400* |
| | | *400* | | *400* |
| Net expenditure under (d) . | 35,484 | 45,500 | 34,000 | 41,000 |
| MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION). | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 8,47,700 | | 7,26,000 |
| (2) Central purchase. . . . . | | .. | | 1,10,000 |
| (3) Local purchase . . . . | | 500 | | 500 |
| (4) Transfer of stores from non-military departments and Imperial stations . | | .. | | 10,000 |
| | | 8,48,200 | | 8,46,500 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | *8,000* | | *7,500* |
| | | *8,000* | | *7,500* |
| Net expenditure under (e) . . | 8,93,128 | 8,40,200 | 8,73,000 | 8,39,000 |
| Carried over . . | 13,49,183 | 17,61,700 | 12,93,000 | 13,92,600 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| Brought forward | 13,49,183 | 17,61,700 | 12,93,000 | 13,92,600 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*f*)—PETROL AND LUBRICANTS (M. T.). | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 57,700 | | 53,000 |
| (2) Central purchase | | 100 | | .. |
| (3) Local purchase | | 4,200 | | 100 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| | | 62,000 | | 53,100 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army | | *1,000* | | *1,000* |
| (6) *Deduct*—Hire charges of vehicles allocated for purchase of petrol, oil and lubricants. | | *4,000* | | *4,000* |
| | | *5,000* | | *5,000* |
| Net expenditure under (*f*) | 44,503 | 57,000 | 42,000 | 48,100 |
| MINOR HEAD (*g*)—MISCELLANEOUS STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 28,000 | | 28,000 |
| (2) Central purchase | | 56,000 | | 40,000 |
| (3) Local purchase | | 60,400 | | 40,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 100 | | .. |
| (5) Customs duty | | 23,000 | | 15,800 |
| | | 1,67,500 | | 1,23,800 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *20,000* | | *37,000* |
| | | *20,000* | | *37,000* |
| Net expenditure under (*g*) | 1,00,980 | 1,47,500 | 1,23,000 | 86,800 |
| MINOR HEAD (*h*)—MEDICAL STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 10,000 | | 11,800 |
| (2) Central purchase | | .. | | .. |
| (3) Local purchase | | 1,000 | | 200 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| | | 11,000 | | 12,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | ... | | ... |
| | | .. | | .. |
| Net expenditure under (*h*) | 12,129 | 11,000 | 12,000 | 12,000 |
| Carried over | 15,06,795 | 19,77,200 | 14,70,000 | 15,39,500 |

MAIN HEAD 10.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs |
| Brought forward . | 15,06,795 | 19,77,200 | 14,70,000 | 15,39,500 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*concld.* | | | | |
| MINOR HEAD (*i*).—CLOTHING. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 72,100 | | 72,000 |
| (2) Central purchase . . . | | 200 | | .. |
| (3) Local purchase . . . . | | 600 | | 500 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 100 | | .. |
| (5) Customs duty . . . . | | 3,000 | | 5,000 |
| | | 76,000 | | 77,500 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *5,000* | | *3,000* |
| | | *5,000* | | *3,000* |
| Net expenditure under (*i*) . | 50,080 | 71,000 | 71,000 | 74,500 |
| MINOR HEAD (*j*).—ORDNANCE STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 1,22,800 | | 1,65,000 |
| (2) Central purchase . . . | | 15,000 | | 10,000 |
| (3) Local purchase . . . | | 1,900 | | 900 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 100 | | 100 |
| (5) Customs duty . . . . | | 2,000 | | 2,000 |
| TOTAL . . | | 1,41,800 | | 1,78,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *40,000* | | *33,000* |
| | | *40,000* | | *33,000* |
| Net expenditure under (*j*) . | 1,25,537 | 1,01,800 | 1,14,000 | 1,45,000 |
| TOTAL SUB-HEAD D . | 16,82,412 | 21,50,000 | 16,55,000 | 17,59,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| (1) Miscellaneous. . . . . | | 2,640 | | 2,640 |
| (2) Compensation for losses . . | | 1,000 | | 2,000 |
| (3) Language rewards . . . | | 1,500 | | 1,700 |
| (4) Loss of cash . . . . | | ... | | .. |
| (5) Printing and stationery . . | | 54,000 | | 49,000 |
| (6) Anti-malarial measures . . | | 4,490 | | 4,490 |
| (7) Storage charges of Royal Air Force explosives on deposit in arsenals. | | 75,000 | | 54,670 |
| (8) Repairs, painting and modifications of R. A F. bombs and bomb boxes on deposit in arsenals . . | | 19,000 | | 19,000 |
| (9) Services rendered by Army transport . . . . | | 1,500 | | 2,500 |
| (10) *Deduct*—Credit on account of services rendered by R. A. F. transport to Army or M. E. S. . | | *100* | | .. |
| 11) Administration of telephones (excluding those of R. A. F. Headquarters) . . . . | | 18,500 | | 18,500 |
| (12) Indian combined transport service. | | 470 | | 2,500 |
| (13) After charges below six pence in each case in respect of airman transferred to Imperial payment. | | .. | | .. |
| (14) Reserve at the disposal of the Air Officer Commanding for small measures . . . . | | 50,000 | | 50,000 |
| TOTAL SUB-HEAD E . | 1,53,510 | 2,28,000 | 1,63,000 | 2,07,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head E.—Miscellaneous.*—This head provides for expenditure on miscellaneous services, *e.g.*, compensation to officers and airmen for loss of kit, compensation to civilians for damage to crops or other property caused by aircraft or mechanical transport, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Royal Air Force bombs in arsenals, etc.

The decrease of Rs. ·21 lakh in budget 1935-36 as compared with budget 1934-35 is due mainly to smaller storage charges in respect of explosives on deposit in arsenals.

MAIN HEAD 10.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—WORKS EXPENDITURE. | | | | |
| MINOR HEAD (*a*).—WORKS. | | | | |
| Detailed heads— | | | | |
| (1) Accommodation—Officers' quarters and messes | | 45,000 | | .. |
| (2) Accommodation—British personnel | | .. | | 80,000 |
| (3) Accommodation—Indian personnel | | 70,000* | | 1,26,000 |
| (4) Accommodation—miscellaneous units | | .. | | .. |
| (5) Hospitals | | .. | | .. |
| (6) Depots, etc. | | .. | | 61,400 |
| (7) Defences | | .. | | .. |
| (8) Mobilization works | | .. | | .. |
| (9) Miscellaneous | | .. | | .. |
| (10) Lands, communications and drainage | | 44,000 | | 31,300 |
| (11) Furniture | | 9,000 | | 9,000 |
| (12) Installations—Water | | .. | | 5,000 |
| (13) INSTALLATIONS—ELECTRICAL | | .. | | .. |
| (14) Minor works | | 1,00,000 | | 1,00,000 |
| (15) Losses | | .. | | .. |
| TOTAL MINOR HEAD (*a*) | 2,90,794 | 2,68,000 | 3,30,000 | 4,12,700 |
| MINOR HEAD (*b*).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| Detailed heads— | | | | |
| (1) Buildings | | 2,89,400 | | 2,94,000 |
| (2) Military roads in cantonments | | 28,700 | | 29,400 |
| (3) Military roads ex-cantonments | | 7,600 | | 9,700 |
| (4) Furniture | | 31,000 | | 32,000 |
| (5) Miscellaneous | | 1,96,700 | | 1,92,300 |
| TOTAL MINOR HEAD (*b*) | 5,21,555 | 5,53,400 | 5,54,000 | 5,57,400 |
| Carried over | 8,12,349 | 8,21,400 | 8,84,000 | 9,70,100 |

* For accommodation at Peshawar for one flight of the Indian Air Force.

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head F.—Works expenditure.*—This head includes provision for the construction of (*i*) buildings required to accommodate Royal Air Force and Indian Air Force personnel and stores, (*ii*) defences, (*iii*) roads, (*iv*) purchase of lands and (*v*) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Royal Air Force requirements to the Military Engineer Services; and to check and revise plans, specifications, etc., to ensure their suitability for Royal Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Royal Air Force; works audit charges at 1½ per cent. are provided under Head 2-J.

Budget 1935-36 is more than budget 1934-35 by Rs. 1·60 lakhs mainly due to larger provision for accommodation for the Indian Air Force and certain new works including the bomb stores at Quetta.

MAIN HEAD 10.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 8,12,349 | 8,21,400 | 8,84,000 | 9,70,100 |
| SUB-HEAD F.—WORKS EXPENDITURE—*concld.* | | | | |
| MINOR HEAD (*c*).—MAINTENANCE AND OPERATION—INSTALLATIONS. | | | | |
| Detailed heads— | | | | |
| (1) Water supply . . | | 70,000 | | 74,000 |
| (2) Electrical . . . . | | 1,45,500 | | 1,49,000 |
| (3) Miscellaneous machinery . | | 1,000 | | 1,000 |
| (4) Renewals . . . . | | .. | | .. |
| TOTAL MINOR HEAD (*c*) . . . | 2,23,227 | 2,16,500 | 2,16,000 | 2,24,000 |
| MINOR HEAD (*d*).—GENERAL CHARGES | | | | |
| Detailed heads— | | | | |
| (1) Rent for hired buildings . . | | 1,400 | | 1,600 |
| (2) Rent of land . . . . | | 11,900 | | 9,200 |
| (3) Rates and taxes . . . | | 1,400 | | 1,400 |
| (4) Payments for railway sidings and platforms . . . | | 11,400 | | 9,900 |
| (5) Care of vacant buildings . . | | 3,100 | | 3,000 |
| (6) Miscellaneous . . . | | 9,600 | | 7,000 |
| TOTAL MINOR HEAD (*d*) . . | 34,871 | 38,800 | 39,000 | 32,100 |
| MINOR HEAD (*e*).—ESTABLISHMENT . | 51,573 | 54,660 | 55,000 | 63,700 |
| MINOR HEAD (*f*).—TOOLS AND PLANT | 7,501 | 8,640 | 9,000 | 10,100 |
| TOTAL SUB-HEAD F.—WORKS EXPENDITURE . . . . | 11,29,521 | 11,40,000 | 12,03,000 | 13,00,000 |
| TOTAL INDIA | 93,32,160 | 1,01,53,000 | 96,56,000 | 1,01,52,000 |

## ROYAL AIR FORCE (INCLUDING STORES).

... EXPLANATIONS.

MAIN HEAD 10.—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD G.—ENGLAND. | | | | |
| (*a*) Payments to Air Ministry for troops serving in India | | 26,67,000 | | 28,00,000 |
| (*b*) Furlough and voyage pay | | 1,40,000 | | 1,28,000 |
| (*c*) Marriage allowances and allotments | | 10,68,000 | | 10,84,000 |
| (*d*) Cost of sea transport | | 2,56,000 | | 3,00,000 |
| (*e*) Stores taken to India | | 10,000 | | 11,000 |
| (*f*) Educational and instructional charges. | | 1,10,000 | | 96,000 |
| (*g*) Discharge gratuities | | 13,000 | | 19,000 |
| (*h*) National health insurance | | 16,000 | | 17,000 |
| (*i*) Unemployment insurance | | 28,000 | | 48,000 |
| (*j*) Contributory pensions act, 1925 | | 48,000 | | 50,000 |
| (*k*) Miscellaneous | | 8,000 | | 4,000 |
| (*l*) Consolidated clothing allowances. | | 12,000 | | 12,000 |
| (*m*) Leave and deputation salaries | | 8,000 | | 6,000 |
| (*n*) Sterling overseas pay | | 4,000 | | 5,000 |
| (*o*) Stores for India— | | | | |
| (1) Aviation (air frames and engines). | | 13,96,000 | | 25,20,000 |
| (2) Aviation (stores) | | 16,54,000 | | 17,79,000 |
| (3) M. T. (vehicles) | | 1,33,000 | | 29,000 |
| (4) M. T. (spares) | | 27,000 | | 27,000 |
| (5) Clothing | | 13,000 | | 20,000 |
| (6) Ordnance (stores) | | 2,67,000 | | 3,63,000 |
| (7) Miscellaneous | | 1,07,000 | | 94,000 |
| (8) Publications and forms | | 27,000 | | 27,000 |
| TOTAL SUB-HEAD G.—ENGLAND | 80,31,750 | 80,12,000 | 76,36,000 | 94,39,000 |
| SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| (1) Exchange on English expenditure other than on stores | | | | .. |
| (2) Exchange on English expenditure on stores | | | | .. |
| TOTAL | —12,968 | .. | —13,000 | .. |
| EXPENDITURE MAIN HEAD 10 | 1,73,50,942 | 1,81,65,000 | 1,72,79,000 | 1,95,91,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD X—

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs | Rs. | Rs. |
| RECEIPTS. | | | | |
| India— | | | | |
| SUB-HEAD D.—SALE OF STORES. | | | | |
| (1) Sale of obsolete and surplus stores | | 49,000 | | 40,000 |
| (2) Recoveries on account of stores issued on payment. . . | | 76,000 | | 84,500 |
| (3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . . . . | | .. | | *2,500* |
| TOTAL SUB-HEAD D. . | 1,48,605 | 1,25,000 | 1,56,000 | 1,22,000 |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| (1) Credits for services rendered . | | 15,000 | | 7,000 |
| (2) After credits below six pence in each case in respect of airmen transferred to Imperial payment: | | .. | | .. |
| (3) Miscellaneous receipts . . | | 14,000 | | 14,000 |
| (4) Indian combined transport service . . . . . | | .. | | 4,000 |
| TOTAL SUB-HEAD E. . | 37,046 | 29,000 | 26,000 | 25,000 |
| SUB-HEAD F.—WORKS— | | | | |
| Rent of buildings and furniture . | 26,115 | 24,000 | 31,000 | 26,000 |
| TOTAL INDIA . | 2,11,766 | 1,78,000 | 2,13,000 | 1,73,000 |
| SUB-HEAD G.—ENGLAND— | | | | |
| 1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India . . . | | 4,000 | | 5,000 |
| 2. Consolidated clothing allowances . | | 7,000 | | 7,000 |
| 3. Miscellaneous . . . . | | 7,000 | | 5,000 |
| 4. Sale of surplus and obsolete stores | | .. | | 1,000 |
| TOTAL SUB-HEAD G.—ENGLAND . | 34,808 | 18,000 | 34,000 | 18,000 |
| SUB-HEAD H.—EXCHANGE . | —6 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD X . | 2,46,568 | 1,96,000 | 2,47,000 | 1,91,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

# MAIN HEAD 11/XI ROYAL INDIAN NAVY (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—General Supervision. | 1,64,611 | ... | 1,64,611 | 1,82,000 | .. | 1,82,000 | 1,66,000 | ... | 1,66,000 | 1,78,000 | ... | 1,78,000 |
| B.—Navy Survey Department. | 75,042 | ... | 75,042 | 72,000 | .. | 72,000 | 72,000 | ... | 72,000 | 79,000 | ... | 79,000 |
| C.—Salaries and Allowances of Officers and Men afloat . | 9,59,940 | ... | 9,59,940 | 9,58,000 | .. | 9,58,000 | 9,66,000 | ... | 9,66,000 | 9,89,000 | ... | 9,89,000 |
| D.—Miscellaneous Shore Establishments . . | 25,635 | ... | 25,635 | 24,000 | ... | 24,000 | 23,000 | ... | 23,000 | 21,000 | ... | 21,000 |
| E.—Dockyards and Workshop. | 9,51,014 | ... | 9,51,014 | 8,97,000 | .. | 8,97,000 | 8,91,000 | ... | 8,91,000 | 9,31,000 | ... | 9,31,000 |
| F.—Purchase and Sale of Stores | 12,10,501 | ... | 12,10,501 | 13,96,000 | .. | 13,96,000 | 13,00,000 | ... | 13,00,000 | 13,56,000 | ... | 13,56,000 |
| G.—Purchase and Hire of Ships and Vessels . . | —18,970 | ... | —18,970 | 11,00,000 | .. | 11,00,000 | 10,08,000 | ... | 10,08,000 | 1,38,000 | ... | 1,38,000 |
| H.—Expenditure on Works. | 2,34,007 | ... | 2,34,007 | 2,53,000 | .. | 2,53,000 | 2,43,000 | ... | 2,43,000 | 2,32,000 | ... | 2,32,000 |
| I.—Miscellaneous . | 1,19,685 | ... | 1,19,685 | 1,36,000 | .. | 1,36,000 | 1,13,000 | ... | 1,13,000 | 2,36,000 | ... | 2,36,000 |
| Receipts . | ... | 2,84,619 | —2,84,619 | .. | 13,37,000 | —13,37,000 | ... | 13,24,000 | —13,24,000 | ... | 3,46,000 | —3,46,000 |
| Total India . | 37,21,465 | 2,84,619 | 34,36,846 | 50,18,000 | 13,37,000 | 36,81,000 | 47,82,000 | 13,24,000 | 34,58,000 | 41,60,000 | 3,46,000 | 38,14,000 |
| J.—England . . | 25,16,999 | 20,297 | 24,96,702 | 24,63,000 | 7,000 | 24,56,000 | 24,90,000 | 23,000 | 24,67,000 | 19,33,000 | 6,000 | 19,27,000 |
| K.—Exchange . . | —2,682 | —33 | —2,649 | .. | .. | .. | —4,000 | ... | —4,000 | ... | ... | ... |
| Total . | 62,35,782 | 3,04,883 | 59,30,899 | 74,81,000 | 13,44,000 | 61,37,000 | 72,68,000 | 13,47,000 | 59,21,000 | 60,93,000 | 3,52,000 | 57,41,000 |

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 has by an Act of Indian Legislature become the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The combatant strength of the force consists of 119* officers, 42 warrant officers and 1,284 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated Flag Officer Commanding, Royal Indian Navy. The squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence" "Hindustan" and "Indus". The fifth sloop "Indus" which has been under construction in England for the past two years is due to arrive in India, after she has taken part in the Silver Jubilee celebrations, in July 1935.

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie". The second patrol vessel "Baluchi" has been scrapped.

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

2. The functions of the Royal Indian Navy in peace-time are as follows :—

(*a*) Training of personnel for service at sea in war.

(*b*) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(*c*) Marine survey work in Indian waters.

(*d*) Marine transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The Royal Indian Navy maintains a dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The dockyard also accepts work from local Governments, private firms and the Admiralty.

4. The Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy.

6. The grant for *net* expenditure on effective services for the year 1935-36, which allows for the restoration of the emergency cut in pay with effect from the 1st April 1935, and provides for additional funds required in connection with the various new measures to be introduced during the year, is Rs. 57·41 lakhs as against Rs. 61·37 lakhs for the year 1934-35. The decrease of Rs. 3·96 lakhs is as explained below :—

| | In lakhs of Rs. |
|---|---|
| (*i*) Non-provision of funds for the 5th sloop "Indus" . . . | —5·94 |
| (*ii*) Restoration of the emergency cut in pay from 1st April 1935 . | +·59 |
| (*iii*) Additional funds required to finance new measures . . . | +·53 |
| (*iv*) Replacement of certain unserviceable launches . . . . | +·95 |
| (*v*) Minor variations, net . . . . . | —·09 |
| | —3·96 |

The variations under the several sub-heads are explained below :—

7. *Sub-Head A.*—
*and*
8. *Sub-Head B.*— } Variations are small.

9. *Sub-Head C.*—The increase of Rs. ·31 lakh is due mainly to the restoration of the emergency cut in pay and an increase in the number of men.

10. *Sub-Head D.*—Variation is small.

11. *Sub-Head E.*—The increase of Rs. ·34 lakh is due mainly to the restoration of the emergency cut in pay (·26) and provision for the construction of craft in replacement of certain launches (·35) partly counterbalanced by decrease in normal expenditure.

*Includes 23 Officers appointed in the Indian mercantile marine department and 3 officers employed on marine transport duties.

EXPLANATIONS—*contd.*

12. *Sub-Head F.*—The decrease of Rs. ·40 lakh is due mainly to larger purchases in England partly counterbalanced by provision for the construction of craft in replacement of certain unserviceable launches (·60).

13. *Sub-Head G.*—The provision under this head includes Rs. 1·36 lakhs to meet carry-forward liabilities in respect of the sloop 'Indus.'

14. *Sub-Head H.*—The decrease of Rs. ·21 lakh is due to smaller maintenance and general charges.

15. *Sub-Head I.*—The increase of Rs. 1 lakh occurs mainly under reserve for emergent Naval Measures.

16. *Sub-Head J.*—The decrease of Rs. 5·30 lakhs is due mainly to non-provision of funds for the sloop "Indus" (5·94) partly counterbalanced by larger purchase of stores (·52)—there is a saving in India on this account.

*Receipts.*—The decrease of Rs. 9·92 lakhs is due mainly to smaller transfer from the Kidderpore Dockyard Suspense account to meet the cost of the sloop "Indus." The budget for 1935-36 provides for Rs. 1.36 lakhs on this account as against Rs. 10·98 lakhs in 1934-35.

EXPLANATIONS—*concld.*

## MAIN HEAD 11.—ROYAL INDIAN

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | SUB-HEAD A.—GENERAL SUPERVISION. | | | | |
| | | DETAILED HEADS— | | | | |
| 5 | 6 | (1) Pay of officers . | | 1,04,530 | | 1,11,070 |
| | | (2) Allowance to Naval Commander-in-Chief . | | 10,000 | | 10,000 |
| 32 | 29 | (3) Pay of establishments . | | 49,040 | | 36,820 |
| | | (4) Incidental and miscellaneous expenses . | | 8,800 | | 5,640 |
| | | (5) Printing and stationery charges . . | | 21,000 | | 20,000 |
| | | (6) *Deduct*— Recoveries from the Persian Gulf Lighting Service Fund | | *5,000* | | *5,000* |
| | | *Deduct*—Emergency cut in pay | | *6,370* | | *530* |
| | | TOTAL SUB-HEAD A . | 1,64,611 | 1,82,000 | 1,66,000 | 1,78,000 |
| | | SUB-HEAD B.—MARINE SURVEY DEPARTMENT. | | | | |
| | | DETAILED HEADS— | | | | |
| 6 | 6 | (1) Pay of officers . . | | 60,970 | | 63,800 |
| 9 | 9 | (2) Pay of establishments | | 11,030 | | 12,440 |
| | | (3) Incidental and miscellaneous expenses . | | 3,000 | | 3,000 |
| | | *Deduct*—Emergency cut in pay | | *3,000* | | *240* |
| | | TOTAL SUB-HEAD B . | 75,042 | 72,000 | 72,000 | 79,000 |

NAVY (INCLUDING STORES)—*contd.*

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35 | Revised Estimate, 1934-35. | Budget Estimate 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. | | | | |
| | | Detailed heads— | | | | |
| 114 | 116 | (1) Pay of officers and warrant officers | | 5,10,060 | | 5,10,400 |
| 994 | 1,064 | (2) Pay of men | | 4,60,950 | | 4,67,120 |
| | | (3) Incidental and miscellaneous expenses". | | 12,700 | | 14,000 |
| | | *Deduct*—Emergency cut in pay | | *25,710* | | *2,520* |
| | | TOTAL SUB-HEAD C | 9,59,940 | 9,58,000 | 9,66,000 | 9,89,000 |
| | | SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS. | | | | |
| | | MINOR HEAD (*a*)—FUEL DEPOTS IN THE PERSIAN GULF, MUSCAT— | | | | |
| | | Detailed heads. | | | | |
| 3 | .. | (1) Pay of establishment | | 1,200 | | .. |
| | | (2) Incidental and miscellaneous expenses | | 50 | | .. |
| | | *Deduct*—Emergency cut in pay | | .. | | |
| | | TOTAL MINOR HEAD (*a*) | 792 | 1,250 | 1,000 | .. |
| | | Carriedover | 792 | 1,250 | 1,000 | .. |

## MAIN HEAD 11.—ROYAL INDIAN

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 792 | 1,250 | 1,000 | .. |
| | | SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—*contd.* | | | | |
| | | MINOR HEAD (*b*)—FUEL DEPOTS IN THE PERSIAN GULF, HENJAM.— | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of establishments. | | 7,080 | | 6,190 |
| 3 | 3 | (2) Pay of medical personnel . . . | | 2,460 | | 2460 |
| | | (3) Cost of drugs and hospital stores . . . | | 1,160 | | 1,100 |
| | | (4) Incidental and miscellaneous expenses . . | | 2,500 | | 1,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 9,586 | 13,200 | 11,000 | 10,750 |
| | | MINOR HEAD (*c*) FUEL DEPOTS IN THE PERSIAN GULF, BASRAH— | | | | |
| | | Detailed head— | | | | |
| | | (1) Rent of coal godown . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . | 1,200 | .. | .. | .. |
| | | MINOR HEAD (*d*) LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF. | 6,027 | .. | 1,000 | 250 |
| | | MINOR HEAD (*e*) MARINE TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA. | | | | |
| | | Detailed heads— | | | | |
| 11 | 11 | (1) Pay of establishments | | 7,900 | | 7,830 |
| | | (2) Contingencies and miscellaneous expenses . | | 1,950 | | 2,190 |
| | | *Deduct*—Emergency cut in pay | | *300* | | *20* |
| | | TOTAL MINOR HEAD (*e*) . | 8,030 | 9,550 | 10,000 | 10,000 |
| | | TOTAL SUB-HEAD D . | 25,635 | 24,000 | 23,000 | 21,000 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP. | | | | |
| | | MINOR HEAD (*a*).—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . | | 14,820 | | 14,820 |
| 4 | 4 | (2) Pay of establishments | | 8,450 | | 8,850 |
| 147 | 146 | (3) Pay of yard craft establishments . | | 79,770 | | 79,660 |
| | | *Deduct*—Emergency cut in pay | | *2,300* | | *180* |
| | | TOTAL MINOR HEAD (*a*) . | 1,06,172 | 1,00,740 | 1,00,000 | 1,03,150 |
| | | Carried over . | 1,06,172 | 1,00,740 | 1,00,000 | 1,03,150 |

## NAVY (INCLUDING STORES)—*contd.*

| Numbers. 1934-35. | Numbers. 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward | 1,06,172 | 1,00,740 | 1,00,000 | 1,03,150 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP—*contd.* | | | | |
| | | MINOR HEAD (*b*)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT— | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers | | 20,990 | | 21,300 |
| 34 | 34 | (2) Pay of establishments | | 57,740 | | 58,600 |
| | | *Deduct*—Emergency cut in pay | | *3,910* | | *320* |
| | | TOTAL MINOR HEAD (*b*) | 73,386 | 74,820 | 74,000 | 79,580 |
| | | MINOR HEAD (*c*)—WORKSHOP— | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers | | 73,410 | | 74,380 |
| 32 | 29 | (2) Pay of establishments | | 55,210 | | 50,890 |
| | | *Deduct*—Emergency cut in pay | | *5,480* | | *490* |
| | | TOTAL MINOR HEAD (*c*) | 1,15,868 | 1,23,140 | 1,21,000 | 1,24,780 |
| | | MINOR HEAD (*d*)—DOCKYARD POLICE— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Officer-in Charge. | | 5,260 | | 5,400 |
| 54 | 54 | (2) Pay of Constables | | 20,450 | | 20,450 |
| | | *Deduct*—Emergency cut in pay | | *350* | | *20* |
| | | TOTAL MINOR HEAD (*d*) | 23,951 | 25,360 | 25,000 | 25,830 |
| | | MINOR HEAD (*e*) DOCKYARD DISPENSARY— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers | | 12,960 | | 12,960 |
| 2 | 2 | (2) Pay of establishments | | 1,480 | | 1,510 |
| | | *Deduct*—Emergency cut in pay | | *660* | | *50* |
| | | TOTAL MINOR HEAD (*e*) | 13,422 | 13,780 | 14,000 | 14,420 |
| | | MINOR HEAD (*f*) WAGES OF WORKMEN AND LABOURERS— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Labour charges for R. I. N. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships | | 6,28,840 | | 6,38,250 |
| | | (2) *Deduct*—Labour charges on buildings (transferred to Sub-Head H) | | *60,000* | | *55,750* |
| | | (3) *Deduct*—Labour charges for other departments of the Central Government. | | *37,000* | | *37,000* |
| | | *Deduct*—Emergency cut in pay | | *14,410* | | *1,000* |
| | | TOTAL MINOR HEAD (*f*) | 5,85,743 | 5,17,430 | 5,23,000 | 5,44,500 |
| | | Carried over | 9,18,542 | 8,55,270 | 8,57,000 | 8,92,260 |

MAIN HEAD II—ROYAL INDIAN

| Numbers. 1934-35. | 1935-36. | | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 9,18,542 | 8,55,270 | 8,57,000 | 8,92,260 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP—*contd.* | | | | |
| | | MINOR HEAD (*g*)—MISCELLANEOUS— | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of military accounts establishment employed on disbursement of wages of workmen . | | 28,220 | | 29,450 |
| | | (2) Miscellaneous expenses and contingencies . | | 14,830 | | 9,400 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,320* | | *110* |
| | | TOTAL MINOR HEAD (*g*) . | 32,472 | 41,730 | 34,000 | 38,740 |
| | | TOTAL SUB-HEAD E. . | 9,51,014 | 8,97,000 | 8,91,000 | 9,31,000 |
| | | SUB-HEAD F.—PURCHASE AND SALE OF STORES. | | | | |
| | | MINOR HEAD (*a*)—INDIAN NAVAL STORES— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 1,95,800 | | 2,27,500 |
| | | (2) Purchase for stock . | | 3,44,200 | | 3,61,000 |
| | | (3) *Deduct*—Value of stores issued on payment to other departments of the Central Government . | | *19,000* | | *24,000* |
| | | TOTAL MINOR HEAD (*a*) . | 4,94,687 | 5,21,000 | 5,28,000 | 5,64,500 |
| | | MINOR HEAD (*b*)—PROVISIONS AND WATER— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 2,06,000 | | 2,01,000 |
| | | (2) Purchase for stock | | 6,000 | | 1,000 |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government | | *2,000* | | *2,000* |
| | | TOTAL MINOR HEAD (*b*) . | 1,88,227 | 2,10,000 | 2,00,000 | 2,00,000 |
| | | MINOR HEAD (*c*)—PETROL AND LUBRICANTS— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . | | 40,000 | | 5,000 |
| | | (2) Purchase for stock . | | 14,000 | | 28,000 |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government . . | | *2,000* | | *2,000* |
| | | TOTAL MINOR HEAD (*c*) . | 27,581 | 52,000 | 35,000 | 31,000 |
| | | Carried over . | 7,10,495 | 7,83,000 | 7,63,000 | 7,95,500 |

NAVY. (INCLUDING STORES)—*contd.*

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| Brought forward . | 7,10,495 | 7,83,000 | 7,63,000 | 7,95,500 |
| SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*d*)—COAL— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 1,15,000 | | 1,05,000 |
| (2) Purchase for stock . | | 55,000 | | 55,000 |
| (3) Purchase for naval subsidised vessels. . . | | 2,000 | | 2,000 |
| (4) *Deduct*—Value of issues on payment to other departments of the Central Government . | | 20,000 | | 20,000 |
| TOTAL MINOR HEAD (*d*) . | 1,37,712 | 1,52,000 | 1,42,000 | 1,42,000 |
| MINOR HEAD (*e*)—OIL FUEL— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ship and other formations . . . . | | 2,08,000 | | 2,00,000 |
| (2) Purchase for stock . | | 5,000 | | 3,000 |
| (3) Purchase for naval subsidised vessels . . | | 1,60,000 | | 1,20,000 |
| (4) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*e*) . | 3,16,000 | 3,73,000 | 3,51,000 | 3,23,000 |
| MINOR HEAD (*f*)—CLOTHING— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 3,000 | | 3,000 |
| (2) Purchase for stock . | | 30,000 | | 35,000 |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*f*) . | 37,622 | 33,000 | 35,000 | 38,000 |
| MINOR HEAD (*g*)—ORDNANCE STORES (AMMUNITION)— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . | | 12,000 | | 12,000 |
| (2) Purchase for stock . | | 5,000 | | 5,000 |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*g*) . | 8,451 | 17,000 | 17,000 | 17,000 |
| Carried over . . | 12,10,280 | 13,58,000 | 13,08,000 | 13,15,500 |

MAIN HEAD 11—ROYAL INDIAN

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 12,10,280 | 13,58,000 | 13,08,000 | 13,15,500 |
| SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*h*)—MINESWEEPING STORES— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 1,000 | | 1,000 |
| (2) Purchase for stock . | | .. | | .. |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government | | .. | | .. |
| TOTAL MINOR HEAD (*h*) . | .. | 1,000 | 1,000 | 1,000 |
| MINOR HEAD (*i*)—MEDICAL STORES— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 5,000 | | 5,000 |
| (2) Purchase for stock . | | .. | | .. |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*i*) . | 4,529 | 5,000 | 5,000 | 5,000 |
| MINOR HEAD (*j*) STORES FOR WORKS ON INDIAN NAVAL BUILDINGS. | | | | |
| Detailed heads— | | | | |
| (1) Purchases . . . | | 69,000 | | 58,000 |
| (2) *Deduct*—Value of stores transferred to buildings (Sub-head H.) . . | | *69,000* | | *58,000* |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*j*) . | —55,030 | .. | —49,000 | .. |
| MINOR HEAD (*k*)—CUSTOMS DUTY AND FREIGHT CHARGES— | | | | |
| Detailed heads— | | | | |
| (1) Customs duty on imported stores . . | | 30,000 | | 30,000 |
| (2) Freight and miscellaneous expenditure. . | | 2,000 | | 4,500 |
| TOTAL MINOR HEAD (*k*) . | 50,722 | 32,000 | 35,000 | 34,500 |
| TOTAL SUB-HEAD F. . | 12,10,501 | 13,96,000 | 13,00,000 | 13,56,000 |

NAVY. (INCLUDING STORES)—*contd.*

| | Accounts, 1933-34. Rs. | Budget Estimate, 1934-35. Rs. | Revised Estimate, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. |
|---|---|---|---|---|
| SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS— | | | | |
| Detailed heads— | | | | |
| (1) Purchase of ships and vessels | | 10,98,000* | | 1,36,000* |
| (2) Hire of ships and vessels | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD G. | —18,970 | 11,00,000 | 10,08,000 | 1,38,000 |
| SUB-HEAD H.—EXPENDITURE ON WORKS— | | | | |
| Detailed heads— | | | | |
| (1) Major Works | | .. | | 14,000 |
| (2) Minor Works | | 17,000 | | 3,000 |
| (3) Maintenance | | 1,12,000 | | 1,05,000 |
| (4) General charges | | 1,25,000 | | 1,11,400 |
| (5) Establishments | | 800 | | 500 |
| (6) Tools and plant | | 200 | | 100 |
| (7) *Deduct*—Value of imported stores used on works | | *2,000* | | *2,000* |
| TOTAL SUB-HEAD H. | 2,34,007 | 2,53,000 | 2,43,000 | 2,32,000 |
| SUB-HEAD I.—MISCELLANEOUS— | | | | |
| MINOR HEAD (*a*) MISCELLANEOUS— | | | | |
| Detailed heads— | | | | |
| (1) Maintenance of naval arms | | 45,000 | | 44,500 |
| (2) Piloting and towing, etc. of H. M.'s Indian ships | | 10,000 | | 11,500 |
| (3) Passage and conveyance of officers and men | | 30,000 | | 30,000 |
| (4) Cost of leave concession passages | | 35,000 | | 36,500 |
| (5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations | | 1,000 | | 1,000 |
| (6) Allowances to R. I. N. officers for passing in foreign and oriental languages | | 500 | | 2,000 |
| (7) Fees and allowances to examiners and interpreters | | 800 | | 800 |
| (8) Medical comforts | | 2,200 | | 2,200 |
| (9) Miscellaneous | | 5,500 | | 5,500 |
| (10) Losses of cash | | .. | | |
| (11) Reserve with F. O. C. R. I. N. for emergent naval measures | | 11,000 | | 1,08,000 |
| *Deduct*—Emergency cut in pay | | .. | | *80* |
| TOTAL MINOR HEAD (*a*) | | 1,41,000 | .. | 2,41,920 |
| MINOR HEAD (*b*)— | | | | |
| *Deduct*—Recoveries on account of family allotments | | *4,850* | | *5,770* |
| MINOR HEAD (*c*)— | | | | |
| *Deduct*—Recoveries on account of voluntary overseas contributions under health and pensions schemes | | *150* | | *150* |
| TOTAL SUB-HEAD I | 1,19,685 | 1,36,000 | 1,13,000 | 2,36,000 |
| TOTAL INDIA | 37,21,465 | 50,18,000 | 47,82,000 | 41,60,000 |

* To be financed from the Kidderpore Dockyard suspense account.

## MAIN HEAD 11/XI.—ROYAL INDIAN

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD J.—EXPENDITURE IN ENGLAND. | | | | |
| Detailed heads— | | | | |
| (a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc. | | 13,44,000 | | 13,44,000 |
| (b) Leave pay, furlough allowances and deputation salaries . . | | 2,28,000 | | 2,28,000 |
| (c) Sterling overseas pay . | | 4,000 | | 3,000 |
| (d) Allowances, etc., of probationers . . | | 17,000 | | 18,000 |
| (e) Stores for India . | | 7,74,000 | | 2,32,000 |
| (f) Miscellaneous . . | | 96,000 | | 1,08,000 |
| TOTAL SUB-HEAD J. . | 25,16,999 | 24,63,000 | 24,90,000 | 19,33,000 |
| SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND. | —2,682 | .. | —4,000 | .. |
| TOTAL EXPENDITURE MAIN-HEAD 11 . | 62,35,782 | 74,81,000 | 72,68,000 | 60,93,000 |
| RECEIPTS— | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES. | | | | |
| MINOR HEAD (a) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 33,000 | | 25,000 |
| (2) Direct supplies . . | | 17,000 | | 18,050 |
| (3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . . | | .. | | *50* |
| TOTAL MINOR HEAD (a) . | 39,167 | 50,000 | 63,000 | 43,000 |
| MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 13,000 | | 13,000 |
| (2) Direct Supplies . . | | 27,000 | | 27,000 |
| TOTAL MINOR HEAD (b) . | 95,120 | 40,000 | 45,000 | 40,000 |
| MINOR HEAD (c) RECOVERIES OF OVERHEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 40,000 | | 20,000 |
| (2) Direct supplies . . | | 20,000 | | 20,000 |
| TOTAL MINOR HEAD (c) . | 48,529 | 60,000 | 45,000 | 40,000 |
| TOTAL SUB-HEAD A. . . | 1,82,816 | 1,50,000 | 1,53,000 | 1,23,000 |

NAVY. (INCLUDING STORES)—*concld.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC. | | | | |
| Detailed heads— | | | | |
| (1) Dock hire | | 2,000 | | 4,000 |
| (2) Hire of yard craft | | 3,000 | | 2,000 |
| (3) Hire of vessels | | .. | | 4,000 |
| (4) Sale proceeds of surplus and obsolete vessels | | 1,000 | | 1,000 |
| (5) Sale proceeds of surplus and obsolete stores and waste | | 40,000 | | 40,000 |
| (6) Sale proceeds of clothing to crew | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD B. | 81,522 | 48,000 | 1,29,000 | 53,000 |
| SUB-HEAD C.—MISCELLANEOUS RECEIPTS. | | | | |
| Detailed heads— | | | | |
| (1) Receipts on account of shipping charges | | .. | | .. |
| (2) Receipts from Kidderpore Dockyard Suspense Account | | 10,98,000 | | 1,36,000 |
| (3) Receipts from works | | 18,000 | | 18,000 |
| (4) Contribution from other Governments and Departments in respect of leave and passage concessions | | 9,000 | | 2,000 |
| (5) Other miscellaneous items | | 14,000 | | 14,000 |
| TOTAL SUB-HEAD C. | 20,281 | 11,39,000 | 10,42,000 | 1,70,000 |
| TOTAL INDIA | 2,84,619 | 13,37,000 | 13,24,000 | 3,46,000 |
| SUB-HEAD D.—RECEIPTS IN ENGLAND. | | | | |
| Detailed heads— | | | | |
| (1) Recoveries of service payments | | .. | | .. |
| (2) Miscellaneous | | 7,000 | | 6,000 |
| TOTAL SUB-HEAD D. | 20,297 | 7,000 | 23,000 | 6,000 |
| SUB-HEAD E.—EXCHANGE ON RECEIPTS IN ENGLAND. | —33 | .. | .. | .. |
| Total Receipts Main Head XI | 3,04,883 | 13,44,000 | 13,47,000 | 3,52,000 |

# 49/XXXVII.—DEFENCE SERVICES—NON-EFFECTIVE.

# MAJOR HEAD 49/XXXVII.—DEFENCE SERVICES—NON EFFECTIVE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1/I.—ARMY | 8,51,42,670 | 47,18,113 | 8,04,24,557 | 8,49,27,000 | 43,44,000 | 8,05,83,000 | 8,53,84,000 | 48,63,000 | 8,05,21,000 | 8,55,84,000 | 45,60,000 | 8,10,24,000 |
| 2/II.—ROYAL AIR FORCE. | 4,92,860 | ... | 4,92,860 | 4,46,000 | .. | 4,46,000 | 4,83,000 | .. | 4,83,000 | 5,46,000 | .. | 5,46,000 |
| 3/III.—ROYAL INDIAN NAVY. | 8,52,448 | 13,960 | 8,38,488 | 8,97,000 | 3,000 | 8,94,000 | 8,61,000 | 3,000 | 8,58,000 | 8,58,000 | 3,000 | 8,55,000 |
| TOTAL . | 8,64,87,978 | 47,32,073 | 8,17,55,905 | 8,62,70,000 | 43,47,000 | 8,19,23,000 | 8,67,28,000 | 48,71,000 | 8,18,57,000 | 8,69,88,000 | 45,68,000 | 8,24,20,000 |

EXPLANATIONS.

Budget 1935-36 (net) is more than Budget 1934-35 (net)by Rs. 4·97 lakhs. The increase is mainly due to larger payments to His Majesty's Government towards retired pay of the British Forces for service in India (4·61) and larger payments on account of pensions in England (3·23). The increase is partly counterbalanced by larger receipts from the War office on account of contribution in respect of pensionary charges of Indian troops (1.72).

2. Revised 1934-35 (net) is more than Budget 1934-35 (net) by Rs. .66 lakh. The increase occurs mainly under payments to the War office towards retired pay of the British troops on the basis of the latest estimates (3.22) and larger payments on account of pensions in England (1·16). The increase is partly counterbalanced by larger receipts from the War office on account of contribution in respect of pensionary charges of Indian troops (3·94).

# MAIN HEAD 1/I.—ARMY.

## SUMMARY OF ESTIMATES.

| Sub-heads | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—REWARDS FOR MILITARY SERVICES | 10,60,164 | 7,952 | 10,52,212 | 11,13,000 | 12,000 | 11,01,000 | 11,90,400 | 12,000 | 11,78,400 | 10,35,600 | 10,000 | 10,25,600 |
| B.—PENSIONS | 3,53,67,877 | 7,11,345 | 3,46,56,532 | 3,54,13,000 | 6,46,000 | 3,47,67,000 | 3,53,99,600 | 5,94,000 | 3,48,05,600 | 3,54,32,400 | 6,18,000 | 3,48,14,400 |
| TOTAL—INDIA | 3,64,28,041 | 7,19,297 | 3,57,08,744 | 3,65,26,000 | 6,58,000 | 3,58,68,000 | 3,65,90,000 | 6,06,000 | 3,59,84,000 | 3,64,68,000 | 6,28,000 | 3,58,40,000 |
| C.—ENGLAND | 4,87,57,488 | 40,02,297 | 4,47,55,191 | 4,84,01,000 | 36,36,000 | 4,47,15,000 | 4,88,79,000 | 42,64,000 | 4,46,15,000 | 4,91,16,000 | 39,32,000 | 4,51,84,000 |
| D.—EXCHANGE | —42,859 | —3,481 | —39,378 | .. | .. | .. | —85,000 | —7,000 | —78,000 | .. | .. | .. |
| TOTAL—MAIN HEAD 1/I | 8,51,42,670 | 47,18,113 | 8,04,24,557 | 8,49,27,000 | 43,44,000 | 8,05,83,000 | 8,53,84,000 | 48,63,000 | 8,05,21,000 | 8,55,84,000 | 45,60,000 | 8,10,24,000 |

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, *viz.*, (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War office of a proportionate share of retired pay, etc.. of British service officers and troops serving in India. Against the liability under (2) contributions are recovered from officers in respect of pensions paid from family pension funds, which are credited as non-effective receipts. The other receipts are contributions received by the Indian Government in respect of pensions payable from army estimates to officers and men on foreign service

2. The annual and monthly minimum and maximum rates of ordinary retired pension of typical classes in the army are given below.

*Ordinary pensions.*

| | Minimum. £ | Maximum. £ |
|---|---|---|
| Major, Indian Army | No fixed minimum. | 650 |
| Lieutenant-Colonel, Indian Army | | 800 |
| Colonel, Indian Army | | 1,000 |
| Major General, Indian Army | | 1,200 |
| Lieutenant-General, Indian Army | | 1,400 |
| General, Indian Army | | 1,600 |

*N.B.*—The above rates are made up of three parts, *viz.*, (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army. The service and rank elements are subject to a provisional reduction on account of the cost of living.

| | | £ |
|---|---|---|
| Sub-Conductor, India Unattached List | No fixed minimum. | 243 |
| Conductor, India Unattached List | | 243 |
| Assistant Commissary, India Unattached List | | 400* |
| Deputy Commissary, India Unattached List | | 400* |
| Commissary, India Unattached List | | 550* |

*N. B.*—A portion of these rates is subject to a provisional reduction.

| | Rs. | Rs. |
|---|---|---|
| Followers, class I | 4 | 5 |
| Sepoys and analogous ranks | 4 | .. |
| Naiks and analogous ranks | 7 | 9 |
| Havildars and analogous ranks | 8 | 15 |
| Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement | 16 | 25 |
| Jemadars and analogous ranks | 19 | 40 |
| Subedars, Risaldars, Subedar Majors and Risaldar Majors and analogous ranks | 27 | 75† |
| Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D. and I. A. V. C.) | Double the rates laid down for Subedars, etc. | |

†Excludes personal allowance continued to Subedar Majors and Risaldar Majors after retirement.

A.—*Rewards for Military Services.*—Budget 1935-36 (net) is less than Budget 1934-35 (net) by Rs. ·75 lakh. The decrease is mainly due to the fact that Budget 1934-35 included provision for the cost of medals issued to troops who took part in operations N.-W. F. 1930-31, Burma 1930-32, and Mohmand—1933.

B.—*Pensions.*—Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. ·47 lakh. The increase is mainly due to a larger provision made for equated payments in respect of the commutation of pensions (2,56) partly counterbalanced by a decrease in pension payments (2,34).

C.—*England.*—Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. 4·69 lakhs. The increase is mainly due to a larger provision for payments to the War Office on account of British Forces for service in India (3·44) and for Pensions (3·23) partly counterbalanced by larger receipts from His Majesty's Imperial Government on account of the contribution in respect of Indian troops serving overseas (1·72).

MAIN HEAD I.—

| EXPENDITURE. | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| Detailed heads. | | | | |
| (1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. . . . | | 29,800 | | 35,900 |
| (2) Annuities and gratuities . . | | 19,800 | | 18,900 |
| (3) Jangi-Inams . . . . | | 9,46,900 | | 9,53,500 |
| (4) Decorations and Medals . . | | 1,16,500 | | 27,300 |
| TOTAL SUB-HEAD A . . | 10,60,164 | 11,13,000 | 11,90,400 | 10,35,600 |
| SUB-HEAD B.—PENSIONS. | | | | |
| Detailed heads. | | | | |
| (1) Pensions and Gratuities to Europeans and their families . | | 29,85,500 | | 24,13,000 |
| (2) Pensions and Gratuities to Indians and their families . . | | 3,09,05,600* | | 3,12,44,000* |
| (3) Indian Military Service Family Pensions . . . . | | 1,50,000 | | 1,30,000 |
| (4) Miscellaneous . . . . | | 3,21,300 | | 3,39,000 |
| (5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations . | | 7,72,500 | | 9,00,300 |
| (6) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . | | .. | | .. |
| (7) Equated payments of commuted or Capitalised value of pensions under Military Regulations . | | 2,78,100 | | 4,06,100 |
| (8) Commutation or Capitalised value of pensions under Military rules financed from revenue . . | | .. | | .. |
| TOTAL SUB-HEAD B . | 3,53,67,877 | 3,54,13,000 | 3,53,99,600 | 3,54,32,400 |
| TOTAL INDIA . | 3,64,28,041 | 3,65,26,000 | 3,65,90,000 | 3,64,68,000 |

* Includes Rs. 11,000 for grants from the Civil Compassionate Fund to Civilian employees paid from the Defence Services Estimates other than Royal Indian Navy.

ARMY.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—ENGLAND. | | | | |
| (a) Payments to War Office for retired pay, etc., of British Forces for service in India . . . | | 1,53,52,000 | 1,56,74,000 | 1,56,96,000 |
| (b) Pensions and gratuities to Europeans and their families . | | 2,87,17,000 | 2,88,59,000 | 2,90,40,000 |
| (c) Pensions and gratuities to Indians and their families . . . | | 30,000 | 30,000 | 30,000 |
| (d) Indian Military Service Family Pensions . . . . . | | 42,00,000 | 42,12,000 | 42,54,000 |
| (e) Miscellaneous . . . . | | 1,02,000 | 1,04,000 | 96,000 |
| TOTAL SUB-HEAD C.—ENGLAND . | 4,87,57,488 | 4,84,01,000 | 4,88,79,000 | 4,91,16,000 |
| SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND . . . | —42,859 | .. | —85,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 1 . | 8,51,42,670 | 8,49,27,000 | 8,53,84,000 | 8,55,84,000 |

MAIN HEAD I.—ARMY—*concld.*

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPT | | | | |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| (1) Miscellaneous receipts . . | | 600 | | 600 |
| (2) Decorations and Medals . . | | 11,400 | | 9,400 |
| TOTAL SUB-HEAD A. . | 7,952 | 12,000 | 12,000 | 10,000 |
| SUB-HEAD B.—PENSIONS. | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions | | 4,20,000 | | 3,80,000 |
| (2) Miscellaneous receipts . . | | 2,26,000 | | 2,38,000 |
| TOTAL SUB-HEAD B . . . | 7,11,345 | 6,46,000 | 5,94,000 | 6,18,000 |
| TOTAL INDIA . . | 7,19,297 | 6,58,000 | 6,06,000 | 6,28,000 |
| SUB-HEAD C.—ENGLAND— | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions . | | 6,72,000 | 7,32,000 | 7,06,000 |
| (2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc. . . . . | | 29,74,000 | 33,68,000 | 31,46,000 |
| (3) Miscellaneous . . . . | | 40,000 | 1,64,000 | 80,000 |
| TOTAL SUB-HEAD C.—ENGLAND . | 40,02,297 | 36,86,000 | 42,64,000 | 39,32,000 |
| SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND . . . . | —3,481 | .. | —7,000 | .. |
| TOTAL—RECEIPTS—MAIN HEAD I . | 47,18,113 | 43,44,000 | 48,63,000 | 45,60,000 |

# MAIN HEAD 2/II.—ROYAL AIR FORCE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA. | | | | | | | | | | | | |
| A.—REWARDS FOR MILITARY SERVICES | 120 | .. | 120 | 3,000 | .. | 3,000 | 3,000 | .. | 3,000 | 1,500 | .. | 1,500 |
| B.—PENSIONS | 30,267 | .. | 30,267 | 23,000 | .. | 23,000 | 8,000 | .. | 8,000 | 7,500 | .. | 7,500 |
| TOTAL—INDIA | 30,387 | .. | 30,387 | 26,000 | .. | 26,000 | 11,000 | .. | 11,000 | 9,000 | .. | 9,000 |
| C.—ENGLAND | 4,62,672 | .. | 4,62,672 | 4,20,000 | .. | 4,20,000 | 4,73,000 | .. | 4,73,000 | 5,37,000 | .. | 5,37,000 |
| D.—EXCHANGE | —199 | .. | —199 | .. | .. | .. | —1,000 | .. | —1,000 | .. | .. | .. |
| TOTAL—MAIN 2/II . . | 4,92,860 | .. | 4,92,860 | 4,46,000 | .. | 4,46,000 | 4,83,000 | .. | 4,83,000 | 5,46,000 | .. | 5,46,000 |

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

Budget 1935-36 (net) is more than Budget 1934-35 (net) by Rs. 1 lakh due mainly to larger payment of contribution to His Majesty's Government towards the retired pay of British personnel.

## MAIN HEAD 2/II.—ROYAL AIR FORCE.

| Expenditure. | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| India— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| Detailed heads. | | | | |
| (1) Annuities and gratuities | | .. | | .. |
| (2) Decorations and medals | | 3,000 | | 1,500 |
| Total Sub-Head A | 120 | 3,000 | 3,000 | 1,500 |
| SUB-HEAD B.—PENSIONS. | | | | |
| Detailed heads. | | | | |
| (1) Pensions and gratuities to Europeans and their families | | -- | | 200 |
| (2) Pensions and gratuities to Indians and their families | | 17,000 | | 2,000 |
| (3) Equated payments of commuted or Capitalised value of pensions under C. S. R. | | 6,000 | | 5,300 |
| (4) Commutation or Capitalised value of pensions under civil rules financed from revenue | | -- | | .. |
| (5) Equated payments of commuted or Capitalised value of pensions under military rules | | .. | | .. |
| (6) Commutation or Capitalised value of pensions under military rules financed from revenue | | .. | | .. |
| (7) Fractional differences | | .. | | .. |
| Total Sub-Head B | 30,267 | 23,000 | 8,000 | 7,500 |
| Total India | 30,387 | 26,000 | 11,000 | 9,000 |
| SUB-HEAD C.—ENGLAND. | | | | |
| (1) Contribution towards the retired pay of R. A. F. British personnel for service in India | 4,62,672 | 4,20,000 | 4,73,000 | 5,37,000 |
| Sub-Head D.—Exchange | —199 | .. | —1,000 | .. |
| Total Expenditure Main Head 2 | 4,92,860 | 4,46,000 | 4,83,000 | 5,46,000 |
| Receipts. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| (1) Fractional differences | | .. | | .. |
| (2) Decorations and medals | | .. | | .. |
| Total Sub-Head A. | .. | .. | .. | .. |
| SUB-HEAD B.—ENGLAND. | .. | .. | .. | .. |
| Miscellaneous receipts | .. | .. | .. | .. |
| SUB-HEAD C.—EXCHANGE. | .. | .. | .. | .. |
| Total Receipts—Main Head II | .. | .. | .. | .. |

# MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1933-34. | | | Budget Estimate, 1934-35. | | | Revised Estimate, 1934-35. | | | Budget Estimate, 1935-36. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—INDIA. | 1,42,407 | 1,169 | 1,41,238 | 1,66,000 | 2,000 | 1,64,000 | 1,44,000 | 2,000 | 1,42,000 | 1,50,000 | 2,000 | 1,48,000 |
| B.—ENGLAND | 7,10,729 | 12,880 | 6,97,899 | 7,81,000 | 1,000 | 7,80,000 | 7,18,000 | 6,000 | 7,12,000 | 7,08,000 | 6,000 | 7,02,000 |
| C.—EXCHANGE. | —688 | —39 | —649 | .. | .. | .. | —1,000 | ... | —1,000 | ... | .. | ... |
| TOTAL MAIN HEAD 3/III. | 8,52,448 | 13,960 | 8,38,488 | 8,97,000 | 3,000 | 8,94,000 | 8,61,000 | 8,000 | 8,53,000 | 8,58,000 | 8,000 | 8,50,000 |

## MAIN HEAD 3/III ROYAL INDIAN NAVY.

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| Detailed heads. | | | | |
| (1) Pensions | | 1,36,300 | | 1,21,300 |
| (2) Pensions paid under Admiralty scheme | | 3,700 | | 3,700 |
| (3) Awards from civil compassionate fund to civilians paid from Defence estimates | | 2,000 | | 2,000 |
| (4) Equated payments of Commuted or Capitalised value of pensions under civil rules | | 19,000 | | 19,000 |
| (5) Commutation or Capitalised value of pensions under civil rules financed from revenue | | .. | | .. |
| (6) Equated payments of commuted or Capitalised value of pensions under Military rules | | 5,000 | | 4,000 |
| (7) Commutation or Capitalised value of pensions under Military rules financed from revenue | | .. | | .. |
| Total Sub-Head A. | 1,42,407 | 1,66,000 | 1,44,000 | 1,50,000 |
| SUB-HEAD B.—ENGLAND. | | | | |
| (1) R. I. N. retired pay and miscellaneous pensions | | 7,31,000 | 7,18,000 | 7,08,000 |
| Total Sub-Head B. | 7,10,729 | 7,31,000 | 7,18,000 | 7,08,000 |
| SUB-HEAD C.—EXCHANGE. | —688 | .. | —1,000 | .. |
| Total Expenditure—Main Head 3. | 8,52,448 | 8,97,000 | 8,61,000 | 8,58,000 |
| RECEIPTS. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| Detailed heads. | | | | |
| (1) Recoveries on account of pensions | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD A. | 1,169 | 2,000 | 2,000 | 2,000 |
| SUB-HEAD B.—ENGLAND. | | | | |
| (1) Miscellaneous. | 12,830 | 1,000 | 6,000 | 6,000 |
| SUB HEAD C.—EXCHANGE. | —39 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD III | 13,960 | 3,000 | 8,000 | 8,000 |

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.

2. Budget 1935-36 is less than Budget 1934-35 by Rs. ·44 lakh based on past actuals.

## 50/XXXVIII.—DEFENCE RESERVE FUND.

50 TRANSFER $\frac{\text{TO}}{\text{FROM}}$ THE DEFENCE

| | Accounts, 1933-34. | Budget Estimate, 1934-35. | Revised Estimate, 1934-35. | Budget Estimate, 1935-36. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| 50. Transfer $\frac{\text{to}}{\text{from}}$ the Defence Reserve Fund | 69,70,821 | —49,75,000 | 34,98,000 | —56,62,000 |

## RESERVE FUND.

EXPLANATIONS.

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account "Defence Reserve Fund" and when the money is taken out in a subsequent year to meet expenditure, the "Defence Reserve Fund" is debited and the Defence Services estimates are credited.

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FINAL

# BUDGET ESTIMATES

OF

# EXPENDITURE ON DEFENCE SERVICES

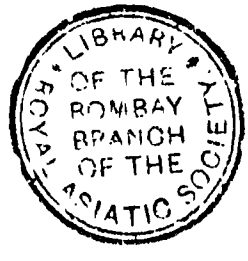
(ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

# 1936-37

AND OF

# CONNECTED RECEIPTS

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OF THE
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TOWN HALL, BOMBAY.

FINAL

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OF

# EXPENDITURE ON DEFENCE SERVICES

## (ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

# 1936-37

AND OF

# CONNECTED RECEIPTS

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

B. M. STAIG,
*Financial Adviser, Military Finance.*

G. R. F. TOTTENHAM,
*Secretary to the Government of India.*
*Defence Department.*

NEW DELHI;
*The 31st March 1936.*

A

# GENERAL SUMMARY OF ESTIMATES.

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| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48 XXXVI DEFENCE SERVICES—EFFECTIVE | 40,28,35,982 | 4,81,32,361 | 35,47,03,621 | 41,77,51,000 | 4,47,09,000 | 37,30,42,000 | 41,59,17,000 | 4,61,45,000 | 36,97,72,000 | 42,83,05,000 | 4,56,35,000 | 38,26,70,000 |
| 49 XXXVII DEFENCE SERVICES—NON-EFFECTIVE | 8,66,99,074 | 48,69,619 | 8,18,29,455 | 8,69,88,000 | 45,68,000 | 8,24,20,000 | 8,72,06,000 | 46,89,000 | 8,25,17,000 | 8,37,54,000 | 36,84,000 | 8,00,70,000 |
| 50 TRANSFERS TO FROM DEFENCE RESERVE FUND. | 68,92,924 | ... | 68,92,924 | —56,62,000 | ... | —56,62,000 | —24,89,000 | ... | —24,89,000 | —82,40,000 | ... | —82,40,000 |
| TOTAL | 49,64,27,980 | 5,30,01,980 | 44,34,26,000 | 49,90,77,000 | 4,92,77,000 | 44,98,00,000 | 50,06,34,000 | 5,08,34,000 | 44,98,00,000 | 50,38,19,000 | 4,93,19,000 | 45,45,00,000 |

## GENERAL SUMMARY OF ESTIMATES.

### EXPLANATIONS.

The major and main heads of expenditure and receipts under Defence Services are :—

*Major Head* $\frac{48}{XXXVI}$—Defence Services—Effective (sub-divided into twelve account heads) :—

*Head 1/I.*—Fighting Services.

*Head 2/II.*—Administrative Services.

*Head 3/III.*—Manufacturing Establishments (including stores).

*Head 4/IV.*—Army Headquarters, Staff of Commands, etc.

*Head 5/V.*—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.).

*Head 6/VI.*—Special Services.

*Head 7/VII.*—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

*Head 8/VIII.*—Military Engineer Services (including stores).

*Head 9/IX.*—Auxiliary and Territorial Forces.

*Head 10/X.*—Royal Air Force (including stores).

*Head 11/XI.*—Royal Indian Navy (including stores).

*Head 12/XII.*—Quetta Reconstruction.

*Major Head* $\frac{49}{XXXVII}$—Defence Services—Non-effective (sub-divided into three account heads)

*Head 1/I.*—Army.
*Head 2/II.*—Royal Air Force.
*Head 3/III.*—Royal Indian Navy.

*Major Head. 50*—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Defence Department of the Government of India controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

4. The term "Pay" used in this budget includes all allowances except when they are shown separately *e.g.*, kit and clothing allowances.

DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1936-37 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13⅓). | Total |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| EXPENDITURE— | | | |
| 18.—DEFENCE SERVICES—EFFECTIVE— | | | |
| 1.—Fighting Services | 14,20,17,000 | 2,93,52,000 | 17,13,69,000 |
| 2.—Administrative Services | 6,57,58,000 | 40,50,000 | 6,98,08,000 |
| 3.—Manufacturing establishments (Including Stores) | 2,46,58,000 | 28,18,000 | 2,74,76,000 |
| 4.—Army Headquarters, Staff of Commands, etc. | 1,95,08,000 | 10,32,000 | 2,05,40,000 |
| 5.—Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.) | 3,10,50,000 | 47,20,000 | 3,57,70,000 |
| 6.—Special Services | .. | .. | .. |
| 7.—Transportation, Conservancy, hot weather Establishments and Miscellaneous | 1,88,76,000 | 92,48,000 | 2,81,24,000 |
| 8.—Military Engineer Services (Including Stores) | 3,65,61,000 | 4,05,000 | 3,69,66,000 |
| 9.—Auxiliary and Territorial Forces | 63,21,000 | .. | 63,21,000 |
| 10.—Royal Air Force (Including Stores) | 99,92,000 | 94,74,000 | 1,94,66,000 |
| 11.—Royal Indian Navy (Including Stores) | 54,57,000 | 20,08,000 | 74,65,000 |
| 12.—Quetta Reconstruction | 50,00,000 | .. | 50,00,000 |
| Total | 36,51,98,000 | 6,31,07,000 | 42,83,05,000 |
| 19.—DEFENCE SERVICES—NON-EFFECTIVE— | | | |
| 1. Army | 3,67,26,000 | 4,55,80,000 | 8,23,06,000 |
| 2. Royal Air Force | 32,000 | 5,20,000 | 5,52,000 |
| 3. Royal Indian Navy | 1,40,000 | 7,56,000 | 8,96,000 |
| Total | 3,68,98,000 | 4,68,56,000 | 8,37,54,000 |
| 50.—TRANSFERS FROM DEFENCE RESERVE FUND | —82,40,000 | .. | —82,40,000 |
| TOTAL EXPENDITURE | 39,38,56,000 | 10,99,63,000 | 50,38,19,000 |

DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR 1936-37 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13⅓). | Total. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| RECEIPTS— | | | |
| XXXVI.—DEFENCE SERVICES—EFFECTIVE— | | | |
| I.—Fighting Services . . | 4,84,000 | 2,05,80,000 | 2,10,64,000 |
| II.—Administrative Services . | 18,23,000 | 48,000 | 18,71,000 |
| III.—Manufacturing Establishments (Including Stores) . . | 68,87,000 | .. | 68,87,000 |
| IV.—Army Headquarters, Staff of Commands, etc. . . . | 57,000 | 2,000 | 59,000 |
| V.—Purchase and sale of stores, equipment and Animals (other than those purchased direct by Manufacturing Establishments, M. F. S., R. A. F. and R. I. N.) . . | 1,09,07,000 | 4,17,000 | 1,13,24,000 |
| VI.—Special Services . . . | .. | 4,000 | 4,000 |
| VII.—Transportation, Conservancy, hot weather Establishments and Miscellaneous . . | 7,14,000 | 1,44,000 | 8,58,000 |
| VIII.—Military Engineer Services (Including Stores) . . | 30,24,000 | 1,000 | 30,25,000 |
| IX.—Auxiliary and Territorial Forces. . . . . | 20,000 | .. | 20,000 |
| X.—Royal Air Force (Including Stores) . . . . | 2,00,000 | 24,000 | 2,24,000 |
| XI.—Royal Indian Navy (Including Stores) . . . . | 2,91,000 | 8,000 | 2,99,000 |
| XII.—Quetta Reconstruction | .. | .. | .. |
| Total . . | 2,44,07,000 | 2,12,28,000 | 4,56,35,000 |
| XXXVII.—DEFENCE SERVICES—NON-EFFECTIVE— | | | |
| I. Army . . . . . | 2,20,000 | 34,56,000 | 36,76,000 |
| II. Royal Air Force . . . . | .. | .. | .. |
| III. Royal Indian Navy . . | 2,000 | 6,000 | 8,000 |
| Total . . | 2,22,000 | 34,62,000 | 36,84,000 |
| Total Receipts . | 2,46,29,000 | 2,46,90,000 | 4,93,19,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA
## HEAD

| | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter-master General. | Master General of Ordnance. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48.—DEFENCE SERVICES—EFFECTIVE | | | | | |
| HEAD 1.—FIGHTING SERVICES— | | | | | |
| A.—FORCES IN INDIA PROPER AND BURMA | ... | ... | 14,45,92,000 | ... | ... |
| B.—MISCELLANEOUS | ... | ... | —30,05,000 | ... | ... |
| C.—INDIAN INFANTRY SERVING AT HONGKONG | ... | ... | 4,30,000 | ... | ... |
| TOTAL | ... | ... | 14,20,17,000 | ... | ... |
| HEAD 2.—ADMINISTRATIVE SERVICES— | | | | | |
| A.—MILITARY TRAINING | ... | 30,62,000 | ... | ... | ... |
| B.—EDUCATION | ... | 38,02,000 | ... | ... | ... |
| C.—ROYAL INDIAN ARMY SERVICE CORPS | ... | .. | 1,77,12,000 | 3,05,000 | ... |
| D.—REMOUNT DEPOTS AND BREEDING OPERATIONS | ... | ... | 51,000 | 19,87,000 | ... |
| E.—INDIAN ARMY VETERINARY CORPS | ... | ... | 9,77,000 | 42,000 | ... |
| F.—INDIAN ARMY ORDNANCE CORPS | ... | ... | ... | ... | 71,09,000 |
| G.—MEDICAL COLLEGES AND SCHOOLS | ... | ... | ... | ... | ... |
| H.—CENTRAL DISPOSALS ORGANISATION | ... | .. | ... | ... | ... |
| I.—MEDICAL SERVICES | 12,000 | ... | 1,47,42,000 | ... | ... |
| J.—MILITARY ACCOUNTS OFFICES | ... | ... | ... | ... | ... |
| K.—ECCLESIASTICAL ESTABLISHMENTS | 4,35,000 | ... | ... | ... | ... |
| L.—CANTONMENTS | 21,29,000 | ... | ... | ... | ... |
| M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA | ... | ... | ... | ... | 13,78,000 |
| N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA | ... | ... | 10,12,000 | ... | ... |
| O.—MISCELLANEOUS SERVICES UNDER THE C. G. S. | ... | 5,42,000 | ... | ... | ... |
| P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA | ... | ... | ... | 2,54,000 | ... |
| Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS | ... | ... | ... | ... | ... |
| TOTAL | 25,76,000 | 74,06,000 | 3,44,94,000 | 25,88,000 | 84,87,000 |
| HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)— | | | | | |
| A.—MEDICAL STORE DEPOTS AND WORKSHOPS | ... | ... | ... | ... | ... |
| B.—ROYAL INDIAN ARMY SERVICE CORPS | ... | ... | 1,97,000 | ... | ... |
| C.—ORDNANCE AND CLOTHING FACTORIES | ... | ... | ... | ... | ... |
| D.—GRASS FARMS | ... | ... | ... | 40,53,000 | 1,48,51,000 |
| E.—DAIRY FARMS | ... | ... | ... | 29,81,000 | ... |
| TOTAL | ... | ... | 1,97,000 | 70,34,000 | 1,48,51,000 |
| HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.— | | | | | |
| A.—ARMY HEADQUARTERS | 87,000 | 15,30,000 | 13,02,000 | 11,40,000 | 16,00,000 |
| B.—STAFF OF COMMANDS | ... | 33,39,000 | ... | ... | ... |
| C.—STAFF OF DISTRICTS AND BRIGADES | ... | 84,65,000 | ... | ... | ... |
| TOTAL | 87,000 | 1,33,34,000 | 13,02,000 | 11,40,000 | 16,00,000 |
| HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)— | | | | | |
| A.—R. I. A. S. C. | ... | ... | ... | 2,22,61,000 | ... |
| B.—ANIMALS (REMOUNTS) | ... | ... | ... | 21,03,000 | ... |
| C.—I. A. O. C. | ... | ... | ... | ... | 66,63,000 |
| D.—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH | ... | ... | ... | ... | 23,000 |
| TOTAL | ... | ... | ... | 2,43,64,000 | 66,86,000 |
| CARRIED OVER | 26,68,000 | 2,07,40,000 | 17,80,10,000 | 3,51,26,000 | 3,16,24,000 |

FOR THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General. | Director of Regulations and Forms. | Air Officer Commanding, Royal Air Force. | Unallocated. | TOTAL. |
|---|---|---|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | 14,45,92,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | —30,05,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 4,30,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 14,20,17,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 30,62,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 38,02,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,80,17,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 20,38,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 10,19,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 71,09,000 |
| 2,07,000 | ... | ... | ... | ... | ... | ... | ... | 2,07,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,47,54,000 |
| ... | ... | ... | ... | 98,00,000 | ... | ... | ... | 98,00,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 4,35,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 21,29,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 13,78,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 10,12,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 5,42,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,54,000 |
| ... | ... | ... | ... | ... | ... | ... | 2,00,000 | 2,00,000 |
| 2,07,000 | ... | ... | ... | 98,00,000 | ... | ... | 2,00,000 | 6,57,58,000 |
| 25,76,000 | ... | ... | ... | ... | ... | ... | ... | 25,76,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,97,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,48,51,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 40,53,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 29,81,000 |
| 25,76,000 | ... | ... | ... | ... | ... | ... | ... | 2,46,58,000 |
| ... | 4,19,000 | 93,000 | 2,57,000 | ... | 12,76,000 | ... | ... | 77,04,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 33,39,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 84,65,000 |
| ... | 4,19,000 | 93,000 | 2,57,000 | ... | 12,76,000 | ... | ... | 1,95,08,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,22,61,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 21,03,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 66,63,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 23,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 3,10,50,000 |
| 27,83,000 | 4,19,000 | 93,000 | 2,57,000 | 98,00,000 | 12,76,000 | ... | 2,00,000 | 28,29,91,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA FOR

| | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter-master General. | Master General of Ordnance. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48.—DEFENCE SERVICES—EFFECTIVE—*contd.* | | | | | |
| BROUGHT FORWARD. | 26,63,000 | 2,07,40,000 | 17,80,10,000 | 3,51,26,000 | 3,16,24,000 |
| HEAD 6.—SPECIAL SERVICES— | | | | | |
| TOTAL | | | | | |
| HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS— | | | | | |
| A.—TRANSPORTATION | 1,16,000 | ... | ... | 1,58,40,000 | ... |
| B.—HIRED TRANSPORT, ETC. | ... | ... | ... | 7,10,000 | ... |
| C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS | ... | ... | ... | 20,93,000 | ... |
| D.—MISCELLANEOUS | ... | ... | ... | ... | ... |
| TOTAL | 1,16,000 | ... | ... | 1,86,43,000 | ... |
| HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES) | ... | ... | ... | 3,65,61,000 | ... |
| HEAD 9.—AUXILIARY AND TERRITORIAL FORCES | ... | ... | 63,21,000 | ... | ... |
| HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES) | ... | ... | ... | ... | ... |
| HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES) | 54,57,000 | ... | ... | ... | ... |
| HEAD 12.—QUETTA RECONSTRUCTION. | ... | ... | ... | 50,00,000 | ... |
| 49.—DEFENCE SERVICES—NON-EFFECTIVE— | | | | | |
| HEAD 1.—ARMY | ... | ... | 3,67,26,000 | ... | ... |
| HEAD 2.—ROYAL AIR FORCE | ... | ... | ... | ... | ... |
| HEAD 3.—ROYAL INDIAN NAVY | 1,40,000 | ... | ... | ... | ... |
| TOTAL | 1,40,000 | ... | 3,67,26,000 | ... | ... |
| GRAND TOTAL | 83,76,000 | 2,07,40,000 | 22,10,57,000 | 9,53,30,000 | 3,16,24,000 |

All Defence Services expenditure is controlled by the Government of India in the Defence and Finance Departments and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the sanction of the Secretary of State for India, where necessary. Under the general control of Government and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities.

THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—*concld.*

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General. | Director of Regulations and Forms. | Air Officer Commanding, Royal Air Force. | Unallocated. | TOTAL. |
|---|---|---|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 27,83,000 | 4,19,000 | 93,000 | 2,57,000 | 98,00,000 | 12,76,000 | ... | 2,00,000 | 28,29,91,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,59,56,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 7,10,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 20,93,000 |
| ... | ... | ... | ... | ... | ... | ... | 1,17,000 | 1,17,000 |
| ... | ... | ... | ... | ... | ... | ... | 1,17,000 | 1,88,76,000 |
| | | | | | | | | 3,65,61,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 63,21,000 |
| ... | ... | ... | ... | ... | ... | 99,92,000 | ... | 99,92,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 54,57,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 50,00,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 3,67,26,000 |
| ... | ... | ... | ... | ... | ... | 32,000 | ... | 32,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,40,000 |
| ... | ... | ... | ... | ... | ... | 32,000 | ... | 3,68,98,000 |
| 27,83,000 | 4,19,000 | 93,000 | 2,57,000 | 98,00,000 | 12,76,000 | 1,00,24,000 | 3,17,000 | 40,20,96,000 |

at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these officer being again allocated by them to the various local administrative areas for effective primary contr . The object is to fix as far as possible the responsibility for watching the progress of expenditure against the budget grants under the different heads and of securing to the Government of India prompt knowledge of likely excesses or saving in the sanctioned Budget.

# STRENGTHS OF PERSONNEL AND ANIMALS.

## STATEMENT I.—STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1935 and 1st April 1936, whose cost is chargeable wholly or partly to Indian Revenues.

| | 1936. | | | | | | | | 1935. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| **ARMY.** | | | | | | | | | | | | | | | |
| **I.—FIGHTING UNITS—INDIA PROPER AND BURMA.** | | | | | | | | | | | | | | | |
| (1) Cavalry | 429 | 11 | 2,830 | 391 | 10,428 | ... | 5,202 | 2,040 | 429 | 2,830 | 399 | 10,430 | .. | 5,202 | 2,040 |
| (2) Artillery | 549 | 1 | 8,974 | 194 | 10,729 | ... | 3,933 | 2,044 | 550 | 8,973 | 194 | 10,757 | .. | 3,980 | 2,325 |
| (3) Engineers—Sappers and Miners. | 150 | ... | 163 | 211 | 9,478 | 114 | 609 | 2,350 | 150 | 163 | 211 | 9,476 | 114 | 611 | 2,350 |
| (4) Infantry | 2,623 | 54 | 38,932 | 2,263 | 87,387 | 2 | 8,185 | 24,120 | 2,623 | 38,931 | 2,295 | 87,387 | 2 | 8,184 | 24,120 |
| (5) Signal Service | 145 | ... | 1,895 | 71 | 3,586 | 59 | 753 | 625 | 144 | 1,938 | 68 | 3,559 | 59 | 763 | 625 |
| (6) Tank Corps | 96 | ... | 1,127 | ... | ... | ... | 248 | ... | 96 | 1,127 | ... | ... | ... | 256 | .. |
| (7) Indian Supplementary Reserve. | ... | ... | ... | ... | ... | ... | ... | 255 | ... | ... | ... | ... | ... | ... | 25 |
| (8) Railway Nucleus Reserve | 1 | ... | 1 | ... | ... | 2 | 3 | 650 | 1 | 1 | ... | ... | 2 | 3 | 65 |
| TOTAL FIGHTING UNITS | 3,993 | 66 | 53,922 | 3,130 | 1,21,608 | 177 | 18,983 | 32,984 | 3,993 | 53,963 | 3,167 | 1,21,609 | 177 | 18,999 | 33,265 |
| **II.—STAFF (inclusive of personnel of Administrative Services)—** | | | | | | | | | | | | | | | |
| (1) Army Headquarters | 152 | ... | 55 | 16 | ... | 733 | 372 | ... | 146 | 47 | 14 | .. | 718 | 366 | ... |
| (2) Command Headquarters | 109 | ... | 76 | 4 | 34 | 139 | 3 | ... | 109 | 95 | 4 | 34 | 175 | 1 | ... |
| (3) Districts and Brigades | 308 | ... | 245 | ... | 96 | 447 | 24 | ... | 300 | 258 | .. | 94 | 435 | 24 | ... |
| (4) Embarkation Staff | 10 | ... | 23 | 1 | 2 | 54 | 46 | ... | 10 | 23 | 1 | 2 | 54 | 46 | ... |
| (5) Railway Transport Staff | 1 | ... | 18 | ... | ... | 2 | ... | ... | 1 | 18 | .. | .. | 2 | .. | ... |
| (6) Miscellaneous | 9 | ... | 42 | 2 | 3 | 5 | 73 | ... | 7 | 42 | 2 | 7 | 1 | 71 | ... |
| TOTAL STAFF | 589 | ... | 459 | 23 | 135 | 1,380 | 518 | ... | 573 | 483 | 21 | 137 | 1,365 | 508 | ... |
| **III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)** | 107 | ... | 133 | 11 | 84 | 62 | 492 | ... | 105 | 133 | 11 | 86 | 69 | 484 | ... |
| **IV.—EDUCATIONAL ESTABLISHMENTS** | 65 | ... | 164 | 52 | 90 | 490 | 246 | 3 | 61 | 164 | 49 | 87 | 484 | 231 | ... |

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| V.—Royal Indian Army Service Corps. | 458 | ... | 699 | 280 | 13,799 | 1,734 | 5,833 | 4,846 | 463 | 699 | 286 | 13,305 | 1,363 | 5,882 | 4,811 |
| *Deduct*—Numbers taken against Item II. | *60* | ... | *28* | 1 | *130* | *295* | *32* | ... | *59* | *10* | *1* | ... | *32* | *32* | ... |
| Balance . . . | 398 | ... | 671 | 279 | 13,669 | 1,439 | 5,801 | 4,846 | 404 | 689 | 285 | 13,305 | 1,331 | 5,850 | 4,811 |
| VI.—Indian Army Ordnance Corps | 140 | ... | 581 | 6 | 1,082 | 876 | 190 | 85 | 144 | 590 | 6 | 1,022 | 876 | 225 | 85 |
| *Deduct*—Numbers taken against Item II. | *25* | ... | *12* | ... | ... | ... | ... | ... | *27* | *11* | ... | ... | ... | ... | ... |
| Balance . . . | 115 | ... | 569 | 6 | 1,082 | 876 | 190 | 85 | 117 | 579 | 6 | 1,022 | 876 | 225 | 85 |
| VII.—Medical Services . . | 922 | ... | 815 | 623 | 4,265 | ... | 4,697 | 3,570 | 920 | 813 | 623 | 4,265 | ... | 4,697 | 3,570 |
| *Deduct*—Numbers taken against item II. | *59* | ... | *12* | *1* | ... | ... | ... | ... | *59* | *12* | *1* | ... | ... | ... | ... |
| Balance . . . | 863 | ... | 803 | 622 | 4,265 | ... | 4,697 | 3,570 | 861 | 801 | 622 | 4,265 | ... | 4,697 | 3,570 |
| VIII.—Veterinary Services . | 62 | 15 | 4 | 118 | 545 | 56 | 92 | 77 | 61 | 4 | 112 | 555 | 53 | 90 | 77 |
| *Deduct*—Numbers taken against item II. | *18* | ... | ... | ... | ... | *8* | ... | ... | *17* | ... | ... | ... | *7* | ... | ... |
| Balance . . . | 44 | 15 | 4 | 118 | 545 | 48 | 92 | 77 | 44 | 4 | 112 | 555 | 46 | 90 | 77 |
| IX.—Remount Services . . | 32 | ... | 15 | 8 | 150 | 281 | 2,612 | ... | 31 | 15 | 9 | 145 | 277 | 2,621 | ... |
| *Deduct*—Numbers shown against item II. | *6* | ... | ... | ... | ... | *8* | ... | ... | *5* | ... | ... | ... | *4* | ... | ... |
| Balance . . . | 26 | ... | 15 | 8 | 150 | 273 | 2,612 | ... | 26 | 15 | 9 | 145 | 273 | 2,621 | ... |
| X.—Miscellaneous Establishments (inclusive of Military Accounts Department). | 329 | 60 | 114 | 144 | 587 | 5,240 | 2,010 | 169 | 373 | 120 | 144 | 588 | 5,411 | 2,012 | 169 |
| XI.—Auxiliary and Territorial Forces (Permanent Establishment). | 121 | ... | 251 | 28 | 6 | ... | ... | ... | 121 | 251 | 28 | 6 | ... | ... | ... |
| XII.—Royal Air Force . . | 262 | ... | 1,888 | 5 | 210 | 509 | 795 | ... | 265 | 1,894 | 5 | 220 | 532 | 767 | ... |
| ROYAL INDIAN NAVY . . | 97 | ... | 43 | ... | 1,284 | 97 | 29 | ... | 98 | 42 | ... | 1,284 | 98 | 31 | ... |
| MILITARY ENGINEER SERVICES | 263 | ... | 194 | ... | ... | 1,427 | 527 | ... | 233 | 195 | ... | ... | 1,426 | 527 | ... |
| TOTAL . | 7,272 | 141 | 59,230 | 4,426 | 1,43,715 | 12,018 | 36,992 | 41,734 | 7,274 | 59,333 | 4,459 | 1,43,309 | 12,108 | 37,042 | 41,977 |

*Note* 1.—Departmental officers (*e.g.*, Commissaries, etc.) holding King's Commissions, Lady pvrses and civilian gazetted officers of superior services are included in columns 2 and 9.

*Note* 2. Matrons are included in columns 3 and 10.

*Note* 3.—Indian officess who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 4 and 11. Civilian gazetted officers of subordinate services are also included in columns 4 and 11.

*Note* 4.—" Followers " includes artificers and menials.

*Note* 5.—The numbers shown under 1933 differ in a few cases from thoes shown in the budget 1933-34 owing to certain discrepancies in the previous year which have now been rectified.

*Note* 6.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishment in 1936 will be 220 excluding 7 in the employ of Political and Cantonments Departments.

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.

| | 1936. | | | | | | | | 1935. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned officers. | British other ranks | Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| II.—STAFF— | | | | | | | | | | | | | | | |
| (1) Army Headquarters— | | | | | | | | | | | | | | | |
| Commander-in-Chief and Personal Staff. | 5 | ... | 1 | 2 | ... | 3 | 3 | ... | 6 | 1 | 2 | .. | 3 | 3 | .. |
| Military Secretary's Branch | 4 | ... | 4 | 1 | ... | 41 | 19 | ... | 5 | .. | 1 | .. | 44 | 19 | .. |
| General Staff Branch | 43 | ... | 23 | 4 | ... | 104 | 89 | ... | 43 | 21 | 3 | .. | 106 | 89 | .. |
| Adjutant General's Branch | 34 | ... | 4 | 5 | ... | 150 | 96 | ... | 32 | 4 | 5 | .. | 150 | 95 | .. |
| Quartermaster General's Branch | 31 | ... | 6 | 4 | ... | 108 | 61 | ... | 29 | 4 | 3 | .. | 108 | 61 | .. |
| Master General of Ordnance Branch. | 31 | ... | 15 | ... | ... | 297 | 97 | ... | 30 | 15 | .. | .. | 293 | 96 | .. |
| Central Revision Section. | 1 | ... | 2 | ... | ... | 14 | 3 | ... | 1 | 2 | .. | .. | 14 | 3 | .. |
| Principal Supply Officer's Committee. | 3 | ... | ... | ... | ... | 16 | 4 | ... | .. | .. | .. | .. | .. | .. | .. |
| TOTAL ARMY HEADQUARTERS | 152 | ... | 55 | 16 | ... | 733 | 372 | ... | 146 | 47 | 14 | .. | 718 | 366 | .. |
| (6) Miscellaneous— | | | | | | | | | | | | | | | |
| Military Prisons and Detention Barracks. | 3 | ... | 36 | ... | ... | 1 | 11 | ... | 1 | 36 | .. | .. | 1 | 11 | .. |
| Personal Staff of Governor General | 6 | ... | ... | 2 | ... | ... | ... | ... | 6 | .. | 2 | .. | .. | .. | .. |
| Garrison Quartermasters, Rest Camps, etc. | ... | ... | 6 | ... | 3 | 4 | 62 | ... | .. | 6 | .. | 7 | .. | 60 | .. |
| TOTAL MISCELLANEOUS | 9 | ... | 42 | 2 | 3 | 5 | 73 | ... | 7 | 42 | 2 | 7 | 1 | 71 | .. |
| III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)— | | | | | | | | | | | | | | | |
| Staff College | 51 | ... | 5 | ... | .. 2 | 7 | 21 | ... | 49 | 5 | .. | 2 | 7 | 21 | .. |
| Small Arms Schools India— | | | | | | | | | | | | | | | |
| Headquarters | 2 | ... | ... | ... | ... | 2 | ... | ... | 2 | .. | .. | .. | 2 | .. | .. |
| Pachmarhi Wing | 9 | ... | 25 | 7 | 29 | 3 | 54 | ... | 9 | 25 | 7 | 29 | 4 | 53 | .. |
| Ahmednagar Wing | 9 | ... | 16 | 1 | 11 | 3 | 17 | ... | 9 | 16 | 1 | 11 | 3 | 17 | .. |
| Physical Training— | | | | | | | | | | | | | | | |
| Command Gymnasia | ... | ... | 4 | ... | ... | ... | ... | ... | .. | 4 | .. | .. | .. | .. | .. |
| Ambala School | 6 | ... | 9 | ... | 15 | 6 | 26 | ... | 6 | 9 | .. | 15 | 6 | 26 | .. |
| Equitation School | 6 | ... | 5 | 1 | 12 | 14 | 296 | ... | 6 | 5 | 1 | 13 | 14 | 296 | .. |
| Senior Officers' School | 6 | ... | 5 | ... | 5 | 5 | 7 | ... | 6 | 5 | .. | 5 | 5 | 7 | .. |
| Artillery School | 7 | ... | 12 | ... | ... | 4 | 38 | ... | 7 | 12 | .. | 1 | 4 | 37 | .. |
| Tank Corps School | 5 | ... | 39 | ... | 1 | 3 | 13 | ... | 5 | 39 | .. | 1 | 3 | 13 | .. |
| Education of Military Medical pupils. | ... | ... | ... | ... | ... | 12 | ... | ... | .. | .. | .. | .. | 12 | .. | .. |
| Army Signal School | 6 | ... | 13 | 2 | 9 | 3 | 20 | ... | 6 | 13 | 2 | 9 | 9 | 14 | .. |
| TRAINING ESTABLISHMENTS | 107 | ... | 133 | 11 | 84 | 62 | 492 | ... | 105 | 133 | 11 | 86 | 69 | 484 | .. |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **IV.—EDUCATIONAL ESTABLISHMENT—** | | | | | | | | | | | | | | | | |
| Supervising and Inspecting staff— | | | | | | | | | | | | | | | | |
| Army Headquarters | ... | ... | ... | ... | ... | 2 | ... | ... | .. | 4 | .. | .. | .. | 2 | .. | .. |
| Command Headquarters | 4 | ... | 4 | 3 | ... | ... | ... | ... | 4 | 4 | 4 | .. | .. | .. | .. | .. |
| Districts | 18 | ... | 12 | 14 | ... | ... | ... | ... | 18 | 12 | 13 | .. | .. | .. | .. | .. |
| Garrison schools, British troops | ... | ... | 101 | ... | ... | 139 | ... | ... | .. | 100 | .. | .. | 139 | .. | .. | .. |
| Garrison schools, Indian troops | ... | ... | ... | ... | ... | 1 | ... | ... | .. | .. | .. | .. | 1 | .. | .. | .. |
| School of Education, Headquarters. | | | | | | | | | | | | | | | | .. |
| School of Education, Educational wing. | 9 | ... | 14 | 8 | 13 | 36 | 21 | ... | 9 | 14 | 8 | 13 | 36 | 21 | .. | .. |
| School of Education, Antigas wing | 3 | ... | 9 | 1 | 19 | 1 | 2 | ... | 3 | 9 | 1 | 19 | 1 | 2 | .. | .. |
| Lawrence Royal Military School, Sanawar. | ... | ... | 4 | ... | ... | 86 | 70 | ... | .. | 7 | .. | .. | 86 | 62 | .. | .. |
| Lawrence Military Asylum, Abu | ... | ... | 3 | ... | ... | 2 | ... | ... | .. | 3 | .. | .. | 2 | .. | .. | .. |
| Prince of Wales' Royal Indian Military College, Dehra Dun. | 1 | ... | 2 | ... | 23 | 53 | ... | ... | 1 | 2 | .. | 23 | 53 | .. | .. | .. |
| Kitchener College, Nowgong | 4 | ... | 4 | 5 | 8 | 18 | 23 | ... | 2 | 2 | 2 | 5 | 15 | 16 | .. | .. |
| King George's Royal Military Schools. | 3 | ... | 3 | 19 | 21 | 26 | 99 | ... | 3 | 3 | 19 | 21 | 26 | 99 | .. | .. |
| Board of Examiners | 1 | ... | ... | ... | ... | 3 | 2 | ... | 1 | .. | .. | .. | 3 | 2 | .. | .. |
| Indian Military Academy, Dehra Dun. | 22 | ... | 8 | 2 | 6 | 123 | 29 | 3 | 20 | 8 | 2 | 6 | 120 | 29 | .. | .. |
| TOTAL EDUCATIONAL ESTABLISHMENTS. | 65 | ... | 164 | 52 | 90 | 490 | 246 | 3 | 61 | 164 | 49 | 87 | 484 | 231 | .. | .. |
| **V.—ROYAL INDIAN ARMY SERVICE CORPS—** | | | | | | | | | | | | | | | | |
| Army Headquarters | 16 | ... | ... | ... | ... | ... | ... | ... | 14 | .. | .. | .. | .. | .. | .. | .. |
| Command Headquarters | 14 | ... | 5 | ... | 34 | 69 | ... | ... | 17 | .. | .. | .. | .. | .. | .. | .. |
| District Headquarters | 26 | ... | 13 | ... | 96 | 194 | ... | ... | 24 | .. | .. | .. | .. | .. | .. | .. |
| Embarkation Staff | 4 | ... | 10 | 1 | ... | 32 | 32 | ... | 4 | 10 | 1 | .. | 32 | 32 | .. | .. |
| Training Institutions | ... | ... | ... | ... | 15 | ... | ... | ... | .. | .. | .. | 15 | .. | .. | .. | .. |
| Supply Companies and Supply Depots. | 132 | ... | 250 | 83 | 24 | 734 | 1,881 | ... | 129 | 257 | 80 | .. | 615 | 1,574 | .. | .. |
| Animal Transport | 52 | ... | 37 | 125 | 9,809 | 97 | 1,459 | 1,576 | 48 | 39 | 129 | 9,859 | 97 | 1,475 | 1,576 | .. |
| Mechanical Transport units | 73 | ... | 155 | 54 | 3,087 | 180 | 990 | 3,270 | 87 | 165 | 60 | 2,751 | 189 | 1,388 | 3,235 | .. |
| R. I. A. S. C. Training Group | 16 | ... | 13 | 10 | 440 | 17 | 64 | ... | 16 | 13 | 10 | 440 | 17 | 62 | .. | .. |
| Central Mechanical Transport stores depot. | 5 | ... | 19 | ... | 15 | 123 | 116 | ... | 5 | 19 | .. | 15 | 123 | 116 | .. | .. |
| Headquarters Maintenance Group, M. T. | 4 | ... | 4 | ... | 31 | 20 | 66 | ... | 4 | 4 | .. | 31 | 20 | 12 | .. | .. |
| Vehicle Reserve Depot | 2 | ... | 8 | 1 | 102 | 13 | 111 | ... | 2 | 8 | 1 | 54 | 13 | 111 | .. | .. |
| Technical Inspectors, M. T. | 14 | ... | 8 | ... | 21 | 12 | 15 | ... | 14 | 8 | .. | 21 | 12 | 15 | .. | .. |
| Experimental Section, M. T. | 3 | ... | 8 | ... | 9 | 3 | 17 | ... | 3 | 8 | .. | 9 | 3 | 15 | .. | .. |
| School of Cookery | 1 | ... | 4 | ... | ... | 1 | 6 | ... | 1 | 4 | .. | .. | 1 | 6 | .. | .. |
| R. I. A. S. C. Record office | 5 | ... | 5 | ... | ... | 54 | 13 | ... | 5 | 5 | .. | ... | 54 | 13 | .. | .. |
| Heavy Repair Shops, M. T. | 18 | ... | 84 | 6 | 116 | 94 | 1,063 | ... | 17 | 83 | 5 | 110 | 94 | 1,063 | .. | .. |
| Reserve for leave, etc.— | | | | | | | | | | | | | | | | |
| Mechanical Transport | 32 | ... | 52 | ... | ... | 36 | ... | ... | 32 | 52 | .. | .. | 36 | .. | .. | .. |
| Animal Transport | 9 | ... | 3 | ... | ... | 8 | ... | ... | 9 | 3 | .. | .. | 8 | .. | .. | .. |
| Supply Service | 32 | ... | 21 | ... | ... | 47 | ... | ... | 32 | 21 | .. | .. | 49 | .. | .. | .. |
| TOTAL ROYAL INDIAN ARMY SERVICE CORPS | 458 | ... | 699 | 280 | 13,799 | 1,734 | 5,833 | 4,846 | 463 | 699 | 286 | 13,305 | 1,863 | 5,882 | 4,811 | .. |

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd*

| | 1936. | | | | | | | | 1935. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned Officers. | British other ranks. | Indian Officers with Viceroy's Commission. | Indian other ranks. | Clerks and other Civilians. | Followers | Indian reservists. | Officer with King's Commissions | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| VI.—INDIAN ARMY ORDNANCE CORPS— | | | | | | | | | | | | | | | |
| Army Headquarters | 9 | ... | 12 | ... | ... | ... | ... | ... | 10 | 11 | ... | ... | ... | ... | |
| Command Headquarters | 5 | ... | 12 | ... | ... | 22 | ... | ... | 7 | 13 | ... | ... | 22 | ... | ... |
| District Headquarte s | 11 | ... | 25 | ... | ... | 20 | ... | ... | 10 | 24 | ... | ... | 21 | ... | ... |
| Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [*Head 2-F (a)*]. | 89 | ... | 458 | 5 | 1,066 | 820 | 190 | 85 | 91 | 460 | 5 | 1,007 | 818 | 225 | ... 85 |
| I. A. O. C. School of Instruction [*Head 2- F. (b)*]. | 3 | ... | 4 | 1 | 16 | 14 | ... | ... | 3 | 5 | 1 | 15 | 15 | ... | ... |
| Reserve for leave, etc. | 23 | ... | 70 | ... | ... | .. | ... | ... | 23 | 77 | ... | ... | ... | ... | ... |
| TOTAL INDIAN ARMY ORDNANCE CORPS. | 140 | ... | 581 | 6 | 1,082 | 876 | 190 | 85 | 144 | 590 | 6 | 1,022 | 876 | 225 | 85 |
| VII.—MEDICAL SERVICES— | | | | | | | | | | | | | | | |
| Royal Army Medical Corps— | | | | | | | | | | | | | | | |
| Army Headquarters | 6 | ... | ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | .. | ... | ... |
| Command Headquarters | 8 | ... | ... | ... | ... | ... | ... | ... | 8 | ... | ... | ... | ... | ... | ... |
| District Headquarters | 21 | ... | ... | ... | ... | ... | ... | ... | 19 | ... | ... | ... | ... | ... | ... |
| Embarkation Staff | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | .. | ... | ... |
| I. H. C., etc. | 2 | ... | ... | ... | ... | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... |
| Hospitals | 207 | ... | 365 | ... | ... | ... | ... | ... | 208 | 365 | ... | ... | ... | ... | ... |
| Military Food Laboratory | 1 | ... | 7 | ... | ... | ... | ... | ... | 1 | 7 | ... | ... | ... | ... | ... |
| Lethal Stores Inspectorates and Chemical Defence Research. | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| School of Education | ... | ... | 1 | ... | ... | ... | ... | ... | .. | 1 | ... | ... | ... | ... | ... |
| Reserve for leave, etc. | 18 | ... | ... | ... | ... | ... | ... | ... | 18 | ... | ... | ... | ... | ... | ... |
| | 264 | ... | 373 | ... | ... | ... | ... | ... | 264 | 373 | ... | ... | ... | ... | ... |
| Indian Medical Service— | | | | | | | | | | | | | | | |
| Army Headquarters | 3 | ... | ... | ... | ... | ... | ... | ... | 4 | ... | ... | .. | ... | ... | ... |
| Command Headquarters | 5 | ... | ... | ... | ... | ... | ... | ... | 6 | ... | ... | ... | ... | ... | ... |
| District Headquarters | 14 | ... | ... | ... | ... | ... | ... | ... | 15 | ... | ... | ... | ... | ... | ... |
| Lawrence Royal Military School, Sanawar. | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| Medical Store Depots and Workshops. | 4 | ... | ... | ... | ... | ... | ... | ... | 4 | ... | ... | ... | ... | ... | ... |
| Lethal Stores Inspectorates and Chemical Defence Research | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Indian Hospital Corps | 8 | ... | ... | ... | ... | ... | ... | ... | 7 | ... | ... | ... | ... | ... | ... |
| Hospitals | 265 | ... | ... | ... | ... | ... | ... | ... | 264 | ... | ... | ... | ... | ... | ... |
| Ordnance Factories | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| Kitchener College, Nowgong | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... |
| Reserve for leave, etc. | 51 | ... | ... | ... | ... | ... | ... | ... | 51 | ... | ... | ... | ... | ... | ... |
| | 354 | ... | ... | ... | .. | ... | ... | ... | 354 | ... | ... | ... | ... | ... | ... |
| Army Dental Corps— | | | | | | | | | | | | | | | |
| Army Headquarters | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Hospitals | 25 | ... | 41 | ... | ... | ... | ... | ... | 23 | 39 | ... | ... | ... | ... | ... |
| | 25 | ... | 41 | ... | ... | ... | ... | ... | 23 | 39 | ... | ... | ... | ... | ... |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Indian Medical Department | | | | | | | | | | | | | | | | |
| Army Headquarters | ... | ... | 2 | ... | ... | ... | ... | ... | .. | 2 | 1 | .. | .. | .. | .. | |
| Command Headquarters | ... | ... | ... | ... | ... | ... | ... | ... | .. | 1 | ... | .. | .. | .. | .. | |
| District Headquarters | ... | ... | 7 | ... | ... | ... | ... | ... | .. | 7 | ... | .. | .. | .. | .. | |
| Embarkation staff | ... | ... | ... | ... | ... | ... | ... | ... | .. | 2 | ... | .. | .. | .. | .. | |
| Indian Hospital Corps | ... | ... | 5 | ... | ... | ... | ... | ... | .. | 5 | ... | .. | .. | .. | .. | |
| Hospitals | ... | ... | 263 | 421 | ... | ... | ... | ... | .. | 263 | 421 | .. | .. | .. | .. | |
| R. I. Military College Dehra Dun | ... | ... | 1 | ... | ... | ... | ... | ... | .. | 1 | ... | .. | .. | .. | .. | |
| Medical Store Depots and Workshops | ... | ... | 7 | 8 | ... | ... | ... | ... | .. | 7 | 8 | .. | .. | .. | .. | |
| Army Ordnance and Clothing Factories | ... | ... | 6 | 7 | ... | ... | ... | ... | .. | 6 | 7 | .. | .. | .. | .. | |
| Lethal Stores Inspectorates and Chemical Defence Research | ... | ... | ... | 2 | ... | ... | ... | ... | .. | ... | 2 | .. | .. | .. | .. | |
| Remount Depots | ... | ... | 2 | 2 | ... | ... | ... | ... | .. | 2 | 2 | .. | .. | .. | .. | |
| Lawrence Royal Military School Sanawar | ... | ... | ... | 1 | ... | ... | ... | ... | .. | ... | 1 | .. | .. | .. | .. | |
| King George's Royal Military Schools | ... | ... | ... | 3 | ... | ... | ... | ... | .. | ... | 3 | .. | .. | .. | .. | |
| Indian Military Academy | ... | ... | 1 | ... | ... | ... | ... | ... | .. | 1 | ... | .. | .. | .. | .. | |
| Education of Military Medical pupils | ... | ... | 1 | ... | ... | ... | ... | ... | .. | 1 | ... | .. | .. | .. | .. | |
| Governor-General's Body Guard | ... | ... | ... | 1 | ... | ... | ... | ... | .. | ... | 1 | .. | .. | .. | .. | |
| Cantonment Hospital | ... | ... | ... | 39 | ... | ... | ... | ... | .. | ... | 39 | .. | .. | .. | .. | |
| Reserve for leave, etc. | ... | ... | 60 | 118 | ... | ... | ... | ... | .. | 60 | 118 | .. | .. | .. | .. | |
| | ... | ... | 358 | 603 | ... | ... | ... | ... | .. | 358 | 603 | .. | .. | .. | .. | |
| Female Nurses, etc.— | | | | | | | | | | | | | | | | |
| Army Headquarters | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | .. | .. | .. | .. | |
| Hospitals | 278 | ... | 43 | ... | ... | ... | ... | ... | 278 | 43 | ... | .. | .. | .. | .. | |
| | 279 | ... | 43 | ... | ... | ... | ... | ... | 279 | 43 | ... | .. | .. | .. | .. | |
| Indian Hospital Corps— | | | | | | | | | | | | | | | | |
| Medical Services | ... | ... | ... | 20 | 4,265 | ... | 4,697 | 3,570 | .. | .. | 20 | 4,265 | .. | 4,697 | 3,570 | |
| TOTAL MEDICAL SERVICES | 922 | ... | 815 | 623 | 4,265 | ... | 4,697 | 3,570 | 920 | 813 | 623 | 4,265 | .. | 4,697 | 3,570 | |
| VIII.—VETERINARY SERVICES— | | | | | | | | | | | | | | | | |
| Army Headquarters | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | .. | .. | .. | .. | ... | .. | |
| Command Headquarters | 4 | ... | ... | ... | ... | 8 | ... | ... | 4 | .. | .. | .. | 6 | .. | .. | |
| Districts | 12 | ... | ... | ... | ... | ... | ... | ... | 11 | .. | .. | .. | 1 | .. | .. | |
| Veterinary hospitals | 37 | 15 | 3 | 118 | 545 | 44 | 89 | 77 | 37 | 3 | 112 | 555 | 42 | 87 | 77 | |
| Army Veterinary Schools | 2 | ... | 1 | ... | ... | 1 | 1 | ... | 2 | 1 | .. | .. | 1 | 1 | .. | |
| Veterinary Record office | ... | ... | ... | ... | ... | 3 | 2 | ... | .. | .. | .. | .. | 3 | 2 | .. | |
| Reserve for leave, etc. | 5 | ... | ... | ... | ... | ... | ... | ... | 5 | .. | .. | .. | .. | ... | .. | |
| TOTAL VETERINARY SERVICES | 62 | 15 | 4 | 118 | 545 | 56 | 92 | 77 | 61 | 4 | 112 | 555 | 53 | 90 | 77 | |
| IX.—REMOUNT SERVICES— | | | | | | | | | | | | | | | | |
| Army Headquarters | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | .. | .. | .. | .. | |
| Command Headquarters | 4 | ... | ... | ... | ... | 8 | ... | ... | 3 | ... | ... | .. | 4 | .. | .. | |
| Remount depots | 11 | ... | 14 | ... | 5 | 87 | 1,616 | ... | 11 | 14 | 4 | 145 | 87 | 1,623 | .. | |
| Breeding operations | 10 | ... | 1 | 5 | ... | 186 | 996 | ... | 10 | 1 | 5 | .. | 186 | 998 | .. | |
| Remount Squadron | ... | ... | ... | 3 | 145 | .. | ... | ... | ... | .. | .. | .. | .. | .. | .. | |
| Leave Reserve | 5 | ... | ... | ... | ... | ... | ... | ... | 5 | ... | ... | .. | .. | .. | .. | |
| TOTAL REMOUNT SERVICES | 32 | ... | 15 | 8 | 150 | 281 | 2,612 | ... | 31 | 15 | 9 | 145 | 277 | 2,621 | .. | |

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*concld.*

| | 1936. | | | | | | | | 1935. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned Officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| X.—MISCELLANEOUS ESTABLISHMENTS— | | | | | | | | | | | | | | | |
| Governor General's Bodyguard | 2 | ... | ... | 5 | 110 | ... | 60 | ... | 2 | ... | 5 | 110 | ... | 60 | ... |
| Governor General's Band | ... | ... | 28 | ... | ... | ... | 6 | ... | ... | 28 | ... | ... | ... | 6 | ... |
| Officers on the unattached list for appointment to the Indian Army | 120 | 60 | ... | ... | ... | ... | ... | ... | 170 | ... | ... | ... | ... | ... | ... |
| Medical Store depots and Workshops | ... | ... | ... | ... | ... | 238 | 459 | ... | ... | ... | ... | ... | 239 | 459 | ... |
| Bakeries | ... | ... | ... | ... | ... | ... | 910 | ... | ... | ... | ... | ... | ... | 910 | ... |
| Butcheries | ... | ... | ... | ... | ... | ... | 28 | 169 | ... | ... | ... | ... | ... | 28 | 169 |
| Grass Farms | 14 | ... | 42 | 28 | 77 | 105 | 16 | ... | 14 | 42 | 28 | 77 | 116 | 16 | ... |
| Dairy Farms | 4 | ... | ... | ... | ... | 291 | 11 | ... | 4 | ... | ... | ... | 291 | 11 | ... |
| Ordnance and Clothing Factories | 41 | ... | 16 | ... | 1 | 695 | 72 | ... | 41 | 19 | ... | 1 | 692 | 72 | ... |
| Lethal Stores Inspectorates and Chemical Defence Research | 34 | ... | 16 | ... | 15 | 115 | ... | ... | 33 | 20 | ... | 17 | 105 | ... | ... |
| Controlled Flour Mills | ... | ... | ... | ... | ... | 8 | ... | ... | ... | ... | ... | ... | 8 | ... | ... |
| Military accounts offices | 55 | ... | ... | 89 | ... | 3,585 | 436 | ... | 53 | ... | 89 | ... | 3,760 | 439 | ... |
| Ecclesiastical establishments | 7 | ... | ... | ... | 346 | ... | ... | ... | 6 | ... | ... | 345 | ... | ... | ... |
| Administration of Cantonments | 36 | ... | ... | 16 | ... | ... | ... | ... | 36 | ... | 16 | ... | ... | ... | ... |
| Recruiting Staff | 10 | ... | ... | 5 | 38 | 197 | 11 | ... | 11 | ... | 5 | 38 | 197 | 11 | ... |
| Hill Sanitaria and depots | ... | ... | 10 | ... | ... | ... | ... | ... | ... | 10 | ... | ... | ... | ... | ... |
| Military Attaches | 2 | ... | ... | 1 | ... | 1 | ... | ... | 2 | ... | 1 | ... | 1 | ... | ... |
| Vocational Training Establishments | 1 | ... | 1 | ... | ... | 2 | ... | ... | 1 | 1 | ... | ... | 2 | ... | ... |
| Technical Examination Branch | 3 | ... | 1 | ... | ... | 3 | 1 | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL MISCELLANEOUS ESTABLISHMENTS | 329 | 60 | 114 | 144 | 587 | 5,240 | 2,010 | 169 | 373 | 120 | 144 | 588 | 5,411 | 2,012 | 169 |
| XI.—AUXILIARY AND TERRITORIAL FORCES. | | | | | | | | | | | | | | | |
| Army Headquarters | | | | | | | | | | | | | | | |
| Command Headquarters | | | | | | | | | | | | | | | |
| District Headquarters | | | | | | | | | | | | | | | |
| Auxiliary Force | 48 | ... | 207 | ... | ... | ... | ... | ... | 48 | 207 | ... | ... | ... | ... | ... |
| Territorial Force | 73 | ... | 44 | 28 | 6 | ... | ... | ... | 73 | 44 | 28 | 6 | ... | ... | ... |
| TOTAL AUXILIARY AND TERRITORIAL FORCES | 121 | ... | 251 | 28 | 6 | ... | ... | ... | 121 | 251 | 28 | 6 | ... | ... | ... |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| XII.—ROYAL AIR FORCE— | | | | | | | | | | | | | | | | | |
| Squadrons and Staff at Group, Wing Stations, and Wing Headquarters | 167 | ... | 1,128 | 1 | 91 | 74 | 463 | ... | 172 | 1,139 | 4 | | 75 | ... | ... |
| Royal Air Force Hill Depot | ... | ... | ... | ... | ... | ... | ... | ... | ** | ... | ... | ... | ... | ... | ... |
| Indian Air Force | 15 | ... | 26 | ... | 93* | 1 | 13 | ... | 17 | 20 | ... | 101* | 1 | 16 | ... |
| Staff College, Quetta | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... |
| R. A. F. Education | 6 | ... | 6 | 1 | ... | 7 | ... | ... | 6 | 6 | 1 | ... | 7 | ... | ... |
| Royal Air Force Medical Service | 10 | ... | 27 | ... | ... | ... | ... | ... | 10 | 27 | ... | ... | ... | ... | ... |
| Aircraft depot | 25 | ... | 503 | 1 | 17 | 265 | 180 | ... | 23 | 515 | 1 | 17 | 289 | 153 | ... |
| Aircraft park | 16 | ... | 186 | ... | 9 | 100 | 97 | ... | 15 | 175 | ... | 9 | 98 | 97 | ... |
| R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force. | 21 | ... | 12 | 2 | ... | 62 | 42 | ... | 20 | 12 | 2 | ... | 62 | 42 | ... |
| TOTAL ROYAL AIR FORCE | 262 | ... | 1,888 | 5 | 210 | 509 | 795 | ... | 265 | 1,894 | 5 | 220 | 532 | 767 | ... |

*Includes apprentices for Indian Air Force.

## STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1st APRIL 1936 AND 1st APRIL 1935.

| | 1936. | | | | | 1935. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Horses. | Ponies. | Mules. | Bullocks. | Camels. | Horses. | Ponies. | Mules. | Bullocks. | Camels. |
| **ARMY.** | | | | | | | | | | |
| **A.—INDIA PROPER AND BURMA.** | | | | | | | | | | |
| **I.—FIGHTING UNITS—** | | | | | | | | | | |
| (1) Cavalry | 13,324 | ... | .. | .. | .. | 13,884 | ... | ... | ... | ... |
| (2) Artillery | 6,428 | 730 | 3,679 | .. | .. | 5,940 | 730 | 3,580 | ... | ... |
| (3) Engineers—Sappers and Miners. | 232 | 17 | 408 | 26 | ... | 232 | 17 | 408 | 26 | ... |
| (4) Infantry and Pioneers. | 43 | 103 | 5,865 | ... | ... | 43 | 76 | 5,860 | ... | ... |
| (5) Signals | 1,114 | 6 | 550 | ... | ... | 1,201 | 6 | 558 | ... | ... |
| TOTAL FIGHTING UNITS | 21,641 | 856 | 10,502 | 26 | ... | 21,300 | 829 | 10,406 | 26 | ... |
| **II.—INDIAN ARMY SERVICE CORPS—** | | | | | | | | | | |
| Animal Transport | ... | 397 | 13,152 | ... | 3,946 | ... | 397 | 13,258 | 12 | 3,946 |
| Supplies | ... | 10 | ... | ... | ... | ... | 4 | ... | ... | ... |
| **III.—VETERINARY SERVICES.** | ... | 72 | ... | ... | ... | ... | 72 | ... | ... | ... |
| **IV.—REMOUNT SERVICES** | (a) 5,646 | ... | (b) 3,656 | 1,185 | ... | 5,534(a) | ... | 3,556(b) | 1,185 | ... |
| **V.—TRAINING ESTABLISHMENTS.** | 172 | ... | 12 | ... | ... | 173 | ... | 12 | ... | ... |
| **VI.—MISCELLANEOUS ESTABLISHMENTS—** | | | | | | | | | | |
| Governor-General's Body-Guard. | 92 | ... | ... | ... | ... | 92 | ... | ... | ... | ... |
| Field Ambulance | ... | 92 | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL INDIA PROPER AND BURMA. | 27,551 | 1,427 | 27,322 | 1,211 | 3,946 | 27,099 | 1,302 | 27,232 | 1,223 | 3,946 |

| (a) | 1936. | 1935. |
|---|---|---|
| Horses | 1,884 | 1,647 |
| Horses Stallion | 313 | 313 |
| Brood mare and foals | 114 | 114 |
| Horses, young stock | 3,335 | 3,460 |
| | 5,646 | 5,534 |

| (b) | 1936. | 1935. |
|---|---|---|
| Mules | 600 | 550 |
| Mules young stock | 2,700 | 2,700 |
| Donkeys stallions | 212 | 212 |
| " mares | 50 | 94 |
| " foals and yearling | 94 | |
| " young stock | | |
| | 3,656 | 3,556 |

# 48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

# 48/XXXVI.—DEFENCE SERVICES—EFFECTIVE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1/I.-Fighting Services. | 17,06,83,274 | 2,15,14,150 | 14,91,69,124 | 17,18,14,000 | 2,10,48,000 | 15,07,66,000 | 17,13,25,000 | 2,13,14,000 | 15,00,11,000 | 17,13,69,000 | 2,10,64,000 | 15,03,05,000 |
| 2/II.—Administrative Services | 6,58,69,814 | 13,90,173 | 6,44,79,641 | 6,98,87,000 | 13,57,000 | 6,85,30,000 | 6,84,98,000 | 18,39,000 | 6,66,59,000 | 6,98,08,000 | 18,71,000 | 6,79,37,000 |
| 3/III.—Manufacturing Establishments (Including Stores) | 2,46,74,733 | 71,88,516 | 1,74,91,217 | 2,47,07,000 | 66,84,000 | 1,80,23,000 | 2,59,47,000 | 70,20,000 | 1,89,27,000 | 2,74,76,000 | 68,87,000 | 2,05,89,000 |
| 4/IV.—Army Headquarters, Staff of Commands, etc. | 1,89,98,600 | 59,139 | 1,89,39,461 | 2,01,93,000 | 52,000 | 2,01,41,000 | 2,01,43,000 | 52,000 | 2,00,91,000 | 2,05,40,000 | 59,000 | 2,04,81,000 |
| 5/V.—Purchase and Sale of Stores, Equipment and Animals (Other than those Purchased Direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.) | 3,37,83,225 | 1,07,12,497 | 2,30,70,728 | 3,56,60,000 | 1,13,00,000 | 2,43,60,000 | 3,38,89,000 | 1,10,90,000 | 2,27,99,000 | 3,57,70,000 | 1,13,24,000 | 2,44,46,000 |
| 6/VI.—Special Services | 21,125 | 1,215 | 19,910 | ... | 1,000 | —1,000 | 2,00,000 | 6,000 | 1,94,000 | ... | [4,000 | [—4,000 |
| 7/VII.—Transportation, Conservancy, Hotweather Establishments and Miscellaneous | 2,68,54,632 | 12,25,772 | 2,56,28,860 | 2,70,14,000 | 8,32,000 | 2,61,82,000 | 2,86,50,000 | 8,72,000 | 2,77,78,000 | 2,81,24,000 | 8,58,000 | 2,72,66,000 |
| 8/VIII.—Military Engineer Services (Including Stores) | 3,16,32,397 | 43,97,159 | 2,72,35,238 | 3,61,80,000 | 28,62,000 | 3,33,18,000 | 3,66,30,000 | 30,55,000 | 3,35,75,000 | 3,69,66,000 | 30,25,000 | 3,39,41,000 |
| 9/IX.—Auxiliary and Territorial Forces | 61,17,630 | 29,451 | 60,88,179 | 66,12,000 | 30,000 | 65,82,000 | 63,49,000 | 20,000 | 63,29,000 | 63,21,000 | 20,000 | 63,01,000 |
| 10/X.—Royal Air Force (Including Stores) | 1,70,46,088 | 2,75,777 | 1,67,70,311 | 1,95,91,000 | 1,91,000 | 1,94,00,000 | 1,82,06,000 | 2,62,000 | 1,79,44,000 | 1,94,66,000 | 2,24,000 | 1,92,42,000 |
| 11/XI.—Royal Indian Navy (Including Stores). | 71,54,464 | 13,43,512 | 58,10,952 | 60,93,000 | 3,52,000 | 57,41,000 | 60,80,000 | 6,15,000 | 54,65,000 | 74,65,000 | 2,99,000 | 71,66,000 |
| 12/XII.—Quetta Reconstruction | ... | ... | ... | ... | ... | ... | ... | ... | ... | 50,00,000 | ... | 50,00,000 |
| TOTAL | 40,28,35,982 | 4,81,32,361 | 35,47,03,621 | 41,77,51,000 | 4,47,09,000 | 37,30,42,000 | 41,59,17,000 | 4,61,45,000 | 36,97,72,000 | 42,83,05,000 | 4,56,35,000 | 38,26,70,000 |

## Approximate annual effective cost of typical units.

| Detailed items. | British Cavalry. | British Infantry. | Indian Cavalry. | Indian Infantry. | Light Battery. | Heavy Battery. | 6" How. Battery (Medium Artillery). | Army co-operation squadron of the Royal Air Force, India. |
|---|---|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs | Rs. |
| 1. Pay and allowances (including marriage allowance). | 8,52,690 | 10,11,290 | 3,86,340 | 4,27,000 | 1,97,650 | 1,50,900 | 2,23,240 | 4,78,960 |
| 2. Provisions . . . . | 1,02,279 | 1,56,691 | 31,975 | 53,540 | 29,584 | 18,178 | 31,220 | 25,410 |
| 3. Clothing . . . . | 58,850 | 86,650 | 26,080 | 41,660 | 17,910 | 10,970 | 18,350 | 17,420 |
| 4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance . | 74,792 | 61,264 | 31,979 | 34,933 | 18,754 | 14,48b | 16,014 | 28,960 |
| 5. Travelling and carriage of stores . | 25,360 | 32,210 | 12,510 | 16,360 | 3,500 | 5,210 | 6,770 | 19,250 |
| 6. Animals and forage . . . | 1,89,469 | 11,510 | 1,50,790 | 9,944 | 42,052 | 382 | 5,794 | .. |
| 7. Stores . . . . . | 80,441 | 56,239 | 63,317 | 46,488 | 27,406 | 21,432 | 92,949 | 5,01,370 |
| 8. Miscellaneous . . . . | 14,250 | 14,070 | 9,770 | 9,200 | 2,620 | 2,270 | 1,870 | 10,960 |
| 9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance . . | 1,79,210 | 2,70,300 | .. | .. | 34,760 | 25,940 | 49,610 | 2,21,470 |
| Total. . | 15,77,341 | 17,00,224 | 7,12,761 | 6,39,125 | 3,77,236 | 2,49,767 | 4,45,817 | 13,03,800 |
| or roundly . . | 15,77,000 | 17,00,000 | 7,13,000 | 6,39,000 | 3,77,000 | 2,50,000 | 4,46,000 | 13,04,000 |

NOTE :—The above figures do not take into consideration any shortages in establishment or the temporary cut in pay.

NOTE —Includes costs of officers' quarters etc., but excludes the cost of maintenance of barracks.

# MAIN HEAD 1/I.—FIGHTING SERVICES.

## SUMMARY OF ESTIMATE.

| Sub heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net Expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—FORCES IN INDIA PROPER AND BURMA. | 14,36,99,538 | 2,40,711 | 14,34,58,827 | 14,38,88,000 | 2,20,000 | 14,36,18,000 | 14,47,10,000 | 1,40,000 | 14,45,70,000 | 14,45,92,000 | 1,75,000 | 14,44,17,000 |
| B.—MISCELLANEOUS . | —31,22,470 | 201 | —31,22,671 | —30,31,000 | ... | —30,31,000 | —31,20,000 | 6,000 | —31,26,000 | —30,05,000 | ... | —30,05,000 |
| C.—INDIAN INFANTRY SERVING AT HONG-KONG . . . | 4,29,255 | 3,08,594 | 1,20,661 | 4,27,000 | 3,20,000 | 1,07,000 | 4,10,000 | 3,09,000 | 1,01,000 | 4,30,000 | 3,09,000 | 1,21,000 |
| TOTAL INDIA | 14,10,06,323 | 5,49,506 | 14,04,56,817 | 14,12,84,000 | 5,40,000 | 14,06,94,000 | 14,20,00,000 | 4,55,000 | 14,15,45,000 | 14,20,17,000 | 4,84,000 | 14,15,33,000 |
| D.—ENGLAND . . | 2,97,61,887 | 2,10,30,162 | 87,31,725 | 3,05,80,000 | 2,05,08,000 | 1,00,72,000 | 2,94,78,000 | 2,09,68,000 | 85,10,000 | 2,93,52,000 | 2,05,80,000 | 87,72,000 |
| F.—EXCHANGE . . | —84,936 | —65,518 | —19,418 | ... | ... | ... | —1,53,000 | —1,09,000 | —44,000 | ... | ... | ... |
| TOTAL HEAD 1/I | 17,06,83,274 | 2,15,14,150 | 14,91,69,124 | 17,18,14,000 | 2,10,48,000 | 15,07,66,000 | 17,13,25,000 | 2,13,14,000 | 15,00,11,000 | 17,13,69,000 | 2,10,64,000 | 15,03,05,000 |

EXPLANATIONS.

Budget 1936-37 is less than budget 1935-36 by Rs. 4·61 lakhs due mainly to :—

| Decrease. | In lakhs of Rs. |
|---|---|
| 1. Kit and clothing allowances—reduction in rates | 2·91 |
| 2. Expenditure in England mainly under— | |
| (*a*) capitation payments, as a result of recalculation | 3·34 |
| (*b*) Furlough allowances—Indian Army regimental | 7·20 |
| (*c*) Unemployment Insurance | 4·26 |
| (*d*) Marriage allowances | 1·00 |
| 3. Miscellaneous decreases (net) | ·10 |
| | 18·81 |
| Increase. | |
| 1. Restoration of the emergency cut in pay | 1·53 |
| 2. Pay of British soldiers—mainly an underestimate in 1935-36 and restoration of the remaining cut in pay, partly counterbalanced by elimination of an extra day's pay provided in 1935-36 being a leap year | 6·55 |
| 3. Deferred pay on the basis of actuals | 1·75 |
| 4. Payment in England towards contributory pensions, due to increase in rates | 3·17 |
| 5. Pay of unemployed officers in England hitherto provided under other heads | 1·20 |
| | 14 20 |
| Net increase | 4·61 |

MAIN HEAD 1.—

DETAIL OF SUB-

| | Units. | Officers with King's commissions. British officers. | Officers with King's commissions. Indian officers. | Indian Commissioned officers. | 1936-37. Numbers. Total. | British other ranks. | Viceroy's commissioned officers. | Indian warrant officers class II. | Indian other ranks. | Followers. |
|---|---|---|---|---|---|---|---|---|---|---|
| EXPENDITURE | | | | | | | | | | |
| A.—Forces in India proper and Burma— | | | | | | | | | | |
| (a) Cavalry— | | | | | | | | | | |
| (1) British Cavalry | 5 | 135 | ... | ... | 135 | 2,830 | ... | ... | 70 | 1,170 |
| (2) Indian Cavalry | 21 | 257 | 37 | 11 | 305 | ... | 391 | 1 | 10,357 | 4,032 |
| | ... | 392 | 37 | 11 | 440 | 2,830 | 391 | 1 | 10,427 | 5,202 |
| (b) Artillery— | | | | | | | | | | |
| (1) Royal Horse Artillery | 4 | 28 | ... | ... | 28 | 820 | 4 | ... | 280 | 462 |
| (2) Royal Field Artillery | 10 | 270 | ... | ... | 270 | 6,081 | 32 | ... | 1,342 | 2,180 |
| (3) Mountain Artillery | 9 | 140 | ... | ... | 140 | 684 | 123 | ... | 6,581 | 766 |
| (4) Medium Artillery | 2 | 44 | ... | ... | 44 | 946 | 8 | ... | 394 | 108 |
| (5) Heavy Artillery | 1 | 15 | ... | ... | 15 | 181 | 4 | ... | 167 | 20 |
| (6) Anti aircraft Artillery | 1 | 7 | ... | ... | 7 | 173 | ... | ... | ... | 12 |
| (7) Training Centres, Depots, etc. | 3 | 22 | ... | ... | 22 | 88 | 22 | ... | 1,372 | 202 |
| (8) Indian Field Artillery | 1 | 20 | 3 | 1 | 24 | 1 | 1 | ... | 593 | 233 |
| | ... | 546 | 3 | 1 | 550 | 8,974 | 194 | ... | 10,729 | 3,983 |
| (c) Engineers | 3 | 142 | 8 | ... | 150 | 163 | 211 | ... | 9,592 | 609 |
| (d) British Infantry— | | | | | | | | | | |
| (1) British Infantry Battalions | 45 | 1,260 | ... | ... | 1,260 | 38,932 | 45 | ... | 1,890 | 2,475 |
| (2) Training Company for ditto | 1 | 1 | ... | ... | 1 | ... | 4 | ... | 244 | 12 |
| (e) Indian Infantry— | | | | | | | | | | |
| (1) Indian Infantry battalions, Active. | 78 | 832 | 104 | 54 | 990 | ... | 1,529 | 4 | 54,829 | 3,744 |
| (2) Indian Infantry Battalions, Gurkhas | 20 | 260 | ... | ... | 260 | ... | 441 | ... | 18,159 | 1,180 |
| (3) Indian Infantry Battalions, Training | | | | | | | | | | |
| (i) Headquarters | 18 | 88 | ... | ... | 88 | ... | 88 | ... | 797 | 72 |
| (ii) Companies | 78 | 78 | ... | ... | 78 | ... | 156 | ... | 11,466 | 702 |
| | ... | 2,519 | 104 | 54 | 2,677 | 38,932 | 2,263 | 4 | 87,385 | 8,185 |
| (f) Royal Tank Corps— | | | | | | | | | | |
| (1) Armoured Car Companies | 5 | 60 | ... | ... | 60 | 725 | ... | ... | ... | 155 |
| (2) Light Tank Companies | 3 | 36 | ... | ... | 36 | 402 | ... | ... | ... | 93 |
| | ... | 96 | ... | ... | 96 | 1,127 | ... | ... | ... | 248 |
| (g) Indian Signal Corps | ... | 145 | ... | ... | 145 | 1,895 | 71 | ... | 3,645 | 753 |
| (h) Reservists— | | | | | | | | | | |
| (1) Cavalry | ... | ... | ... | ... | ... | ... | ... | ... | 2,940 | ... |
| (2) Artillery | ... | ... | ... | ... | ... | ... | ... | ... | 2,044 | ... |
| (3) Engineers | ... | ... | ... | ... | ... | ... | ... | ... | 2,350 | ... |
| (4) Infantry | ... | ... | ... | ... | ... | ... | ... | ... | 24,120 | ... |
| (5) Signal Service | ... | ... | ... | ... | ... | ... | ... | ... | 625 | ... |
| (6) Railway Nucleus Reserve. | ... | 1 | ... | ... | 1 | 1 | ... | ... | 652 | 3 |
| (7) Supplementary Reserve. | ... | ... | ... | ... | ... | ... | ... | ... | 255 | ... |
| | ... | 1 | ... | ... | 1 | 1 | ... | ... | 32,986 | 3 |
| Total A.—Forces in India proper and Burma | ... | 3,841 | 152 | 66 | 4,059 | 53,922 | 3,130 | 5 | 1,54,764 | 18,983 |
| B.—Miscellaneous. | ... | 122 | ... | 60 | 182 | ... | 6 | ... | 110 | 60 |
| C.—Indian Infantry serving at Hong Kong | 1 | 14 | ... | ... | 14 | ... | 23 | ... | 859 | 58 |
| Total—Head 1 | ... | 3,977 | 152 | 126 | 4,255 | 53,922 | 3,159 | 5 | 1,55,733 | 19,101 |

## FIGHTING SERVICES—*contd.*

### HEADS A, B AND C.

| Units. | Officers with King's commissions. British officers. | Indian officers. | Total. | 1935-36. Numbers. British other ranks. | Indian officers. | Indian other ranks. | Followers. | Budget Estimate. 1935-36. Rs. | 1936-37. Rs. |
|---|---|---|---|---|---|---|---|---|---|
| 5 | 135 | ... | 135 | 2,830 | ... | 70 | 1,170 | 43,00,000 | 43,46,900 |
| 21 | 254 | 40 | 294 | ... | 399 | 10,360 | 4,032 | 82,62,300 | 83,15,100 |
| ... | 389 | 40 | 429 | 2,830 | 399 | 10,430 | 5,202 | 1,25,62,300 | 1,26,62,000 |
| 4 | 28 | ... | 28 | 820 | 4 | 280 | 462 | 12,29,000 | 12,42,800 |
| 10 | 270 | ... | 270 | 6,081 | 32 | 1,342 | 2,180 | 1,03,53,000 | 1,01,95,400 |
| 9 | 140 | ... | 140 | 684 | 123 | 6,581 | 763 | 46,77,000 | 47,21,200 |
| 2 | 44 | ... | 44 | 946 | 8 | 394 | 108 | 18,70,200 | 18,89,900 |
| 1 | 15 | ... | 15 | 181 | 4 | 167 | 20 | 6,32,500 | 6,09,400 |
| 1 | 7 | ... | 7 | 173 | ... | ... | 12 | | |
| 3 | 22 | ... | 22 | 88 | 22 | 1,400 | 202 | 8,79,500 | 8,87,800 |
| 1 | 21 | 3 | 24 | ... | 1 | 593 | 233 | 4,42,000 | 3,67,000 |
| ... | 547 | 3 | 550 | 8,973 | 194 | 10,757 | 3,980 | 2,00,83,200 | 1,99,13,500 |
| 3 | 147 | 3 | 150 | 163 | 211 | 9,590 | 611 | 53,35,000 | 53,84,400 |
| 45 | 1,260 | ... | 1,260 | 38,931 | 45 | 1,890 | 2,475 | 5,00,84,500 | 5,05,27,600 |
| 1 | 1 | ... | 1 | ... | 4 | 244 | 12 | | |
| 78 | 824 | 112 | 936 | ... | 1,561 | 54,833 | 3,744 | 4,51,76,300 | 4,54,38,200 |
| 20 | 260 | ... | 260 | ... | 441 | 18,159 | 1,180 | | |
| 18 | 88 | ... | 88 | ... | 88 | 797 | 71 | | |
| 78 | 78 | ... | 78 | ... | 156 | 11,466 | 702 | | |
| ... | 2,511 | 112 | 2,623 | 38,931 | 2,295 | 87,339 | 8,184 | 9,52,60,800 | 9,59,65,800 |
| 5 | 60 | ... | 60 | 725 | ... | ... | 160 | 21,25,900 | 21,49,700 |
| 3 | 36 | ... | 36 | 402 | ... | ... | 96 | | |
| ... | 96 | ... | 96 | 1,127 | ... | ... | 256 | 21,25,900 | 21,49,700 |
| ... | 143 | 1 | 144 | 1,938 | 68 | 3,618 | 763 | 62,45,200 | 63,57,600 |
| ... | ... | ... | ... | ... | ... | 2,940 | ... | 22,25,000 | 21,59,000 |
| ... | ... | ... | ... | ... | ... | 2,325 | ... | | |
| ... | ... | ... | ... | ... | ... | 2,350 | ... | | |
| ... | ... | ... | ... | ... | ... | 24,120 | ... | | |
| ... | ... | ... | ... | ... | ... | 625 | ... | | |
| .. | 1 | ... | 1 | 1 | ... | 652 | 3 | | |
| ... | ... | ... | ... | ... | ... | 255 | ... | | |
| ... | 1 | ... | 1 | 1 | ... | 33,267 | 3 | 22,25,000 | 21,59,000 |
| ... | 3,834 | 159 | 3,993 | 53,963 | 3,167 | 1,55,051 | 18,999 | 14,38,38,000 | 14,45,92,000 |
| ... | 122 | 50 | 172 | ... | 6 | 110 | 60 | —30,31,000 | —30,05,000 |
| 1 | 14 | ... | 14 | ... | 23 | 859 | 57 | 4,27,000 | 4,30,000 |
| ... | 3,970 | 209 | 4,179 | 53,963 | 3,196 | 1,56,020 | 19,116 | 14,12,34,000 | 14,20,17,000 |

EXPLANATIONS.

SUB-HEAD A.—*Forces in India proper and Burma.*

ORGANISATION.

*British Cavalry.*

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, was reduced to 20. Of these, 5 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—With effect from March 1935 a regiment of British Cavalry in India consists of a regimental headquarters (containing a Vickers Berthier Troop) and 3 sabre squadrons.

*Indian Cavalry.*

Before the Great War there were in the Indian Army 39 regiments of Cavalry, excluding the Bodyguards of H. E. the Viceroy and Their Excellencies the Governors of Madras, Bombay and Bengal, and the Aden Troop which was maintained for local service in Aden.

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

2. In the post-war re-organisation, 36 regiments were converted from a silladar* to a non-silladar basis and were amalgamated to form the existing number, *viz.*, 21. These 21 regiments are linked into seven groups of 3 regiments, of which one regiment, in turn, is located at the group centre station. In addition to its normal duties, this group centre regiment is responsible for the training of reservists of its group.

Each regiment is now organised on the basis of headquarter wing (including a Vickers Berthier Troop) and three sabre squadrons with the following peace establishment :—

| British officers (including Indian officers with King's commissions). | Indian officers. | Indian other ranks. | Followers. |
|---|---|---|---|
| 14 | 19 | 492 | 192 |

3. The total reserve establishment of the Indian Cavalry is 2,940 class C. A number of classes 'A' and 'B' reservists still exist ; these will be gradually eliminated. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Regular periodical reliefs are carried out, two years being spent in a frontier station and 4 or 5 years in non-frontier stations.

*Royal Artillery.*

(*i*) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery, which formerly comprised two corps, *viz.*, (*i*) The Royal Horse and Royal Field Artillery and (*ii*) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a section of the single corps, the Royal Artillery.

* A system under which each man provided his own horse and equipment.

EXPLANATIONS—*contd.*

The following table shows the number of units of the various branches serving in India :—

| | Number of Batteries to a Brigade. | Number of Guns to a Battery. | Number of Brigades, etc. |
|---|---|---|---|
| | | *Royal Artillery.* | |
| Royal Horse Artillery .. | | Six-18 pdr. . . . . | No Brigade organisation exists in India. There are 4 independent Batteries. |
| Field, Horsed (Higher establishment.) | 4 | 2 Batteries of six 18 prs. each and 2 Batteries of six 4·5″ Hows. each. | 4 Brigades. |
| Field, Horsed (Lower establishment). | 4 | 2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Hows. each. | 4 Brigades. |
| Field, Mechanized . | 4 | 2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4·5″ Hows. each. | 2 Brigades. |
| Mountain . . | 4 | 1 Light Battery (British) and 3 Mountain Batteries each of four 3·7″ Hows. | 6 Brigades.<br>1 Unbrigaded Mountain Battery.<br>1 Section—Chitral.<br>1 Survey Section. |
| Medium . . . | 3 | 2 Batteries of six 6″ Hows. each and 1 Battery of four 60 pdrs. | 2 Brigades. |
| Anti-Aircraft . . | .. | Eight 3 inch 20 cwt. . . . | 1 Battery. |
| Heavy . . . | 2 | Various . . . . . | 1 Brigade. |

(*ii*) *Training centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field and Medium Artillery.

The Mountain Artillery Training Centre at Ambala recruits and trains Indian ranks for Light and Mountain and Heavy Artillery.

*Indian Artillery.*

As a measure of Indianization a Regiment of Indian Artillery was formed with effect from the 15th January 1935, *i.e.*, the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company Madras Pioneers was abolished with effect from the same date. A training battery to recruit and train Indian ranks for the Indian Artillery is being formed from 1st April 1936 by expanding the Royal Artillery Training Centre at Muttra.

| | | | |
|---|---|---|---|
| Field, Horsed . . | 4 | 2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Hows, each. | 1 Brigade. |

*Engineer units.*

(*i*) *Present organisation.*—The Engineers include four branches :—

(1) Field Units.

(2) Works Services (provided for under Head, 8—Military Engineer Services).

(3) Defence Lights Maintenance Section.

(4) Transportation.

1. *Field Units.*—The Field units in India consist of 4 Field troops, 17 Field companies 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

EXPLANATIONS—*contd.*

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners.

2. *Defence Lights Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purposes of assisting A. F. I. Fortress Companies, R. E., to maintain the lights at these defended ports.

3. *Transportation.*—A small reserve of essential trades is now maintained in peace for the formation of the Railway Reserve Regiment, when required.

(*ii*) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Head quarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners.

*British Infantry.*

*Organisation.*—There are 45 British Infantry battalions in India. Each battalion is linked to a battalion of the same regiment in the United Kingdom; its strength is maintained by drafts from this home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

This system of linking battalions in pairs—so that one of them serving at home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1873, and is generally spoken of as the "Cardwell system".

Three battalions leave India each year and are replaced by battalions from the United Kingdom or from the Colonies.

*Organisation of the battalion.*—In 1929, a change of organisation was introduced, and the battalion now comprises:—

Headquarters Wing

1 Support company.

3 Rifle companies.

Each rifle company has 4 Lewis guns.

The support company is organised into headquarters and 3 platoons (all on pack) each of 2 sections of 2 Vickers guns each.

*Indian Infantry.*

In 1914 the number of Indian Infantry units was:—

| | |
|---|---|
| 95 Infantry regiments of 1 battalion . . . . . | 95 battalions. |
| 11 Infantry regiments of 2 battalions . . . . . | 22 " |
| | 117 " |

A large number of units was raised during the war and disbanded on its termination.

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments, each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

The total number of Indian Infantry units, whose cost is debitable to the Indian* revenues is :—

| | |
|---|---|
| Active battalions (excluding Gurkhas) in India | 78 |
| Gurkha battalions (all in India) | 20 |
| Training battalions (all in India) | 18 |

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 79† battalion at 280 per battalion) is 22,120, class 'C'. A number of classes 'A' and 'B' still exist these, however, will be gradually eliminated. Reserve training is biennial consisting of three periods of training during reserve service.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

(3) *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, *e.g.*, Lahore, Poona, Quetta, etc. Training battalions are stationed at permanent locations.

*Royal Tank Corps.*

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank battalions, Light Tank companies and Armoured Car companies. There are none of the former in India. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks.

*Organisation.*—3 Light Tank Companies. Each company consists of Headquarters and 3 Sections and is armed with 25 Light Tanks; 4 for Company Headquarters and 7 per Section.

5 Armoured Car Companies. Each company consists of Headquarters and 3 Sections and is armed with 16 armoured cars; 1 for Company Headquarters and 5 per Section. The armoured cars at present in India are of various types.

*Drafts* are found from Tank Battalions at Home and are given special training in armoured car work before proceeding to India.

*Reliefs* in India are carried out periodically in accordance with a set programme.

*The Royal Tank Corps School, India,* located at Ahmednagar, trains officers and non-commissioned officers as armament and driving and maintenance instructors. It is budgetted for under head 2-A (j).

*Signals.*

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate depôt called the Signals Service Depôt was raised and the Indian Signal Corps was formed.

In 1927 and again in 1933 the Indian Signal Corps was re-organised and now comprises the following units :—

Signal Training Centre, India.

2 Corps Signals.

4 Cavalry Brigade Signal Troops.

4 Divisional Signals.

3 District Signals.

1 Experimental Wireless Section.

Zhob Signal Section.

The British personnel of the Indian Signal Corps are found by the Royal Corps of Signals and they are trained and maintained by Signal units of the Home establishment. While serving on the Indian establishment, personnel of the Royal Corps of Signals are on the strength of "L" Company, Royal Corps of Signals which is a purely administrative unit.

The Indian ranks of the Indian Signal Corps are trained at the Signal Training Centre, India.

*Depots* —The depôts for both British and Indian personnel form part of the Signal Training Centre, India.

* The cost of 2 Indian infantry battalions (including their affiliated training companies in India) serving overseas is charged to the Imperial Govt. and Federated Malay States Government.

†Includes reserves establishment of the Indian infantry battalion lent for service in China.

EXPLANATIONS—*contd.*

(*ii*) *Main changes.*—Prior to the re-organisation of the Indian Signal Corps in 1927 the British personnel were recruited from all arms of the service and were trained and maintained in India. In 1927, under the general re-organisation, the British portion of the Indian Signal Corps was amalgamated with the Royal Corps of Signals.

All British personnel are now trained and maintained by Home establishments.

(*iii*) The main changes in the re-organisation of the Indian Signal Corps during 1933 were :—

(1) Abolition of "T" Company, Indian Signal Corps.

(2) Re-organisation of the Signal Training Centre (India).

(3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation.

*Reservists.*

The Army reserve is intended to supplement the regular Army on mobilization. It consists of :—

(1) The Army in India Reserve of Officers.

(2) Indian Army Reservists.

(3) The Indian Supplementary Reserve.

(4) The Railway Reserve Regiment.

2. (1) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

*The establishment* of the Army in India Reserve of Officers is 1,468 comprised of 776 officers in class "A" and 692 in class "B".

*Training* is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class "B" do no training in peace.

*Pay.*—On joining the Reserve, officers of class "A" receive an outfit allowance of Rs. 400.

In time of peace every officer of class "A" receives a retaining fee of Rs. 200 per annum and every officer of class "B" Rs. 100 per annum. This allowance in the case of officers of class "A" includes a sum of Rs. 50 for the maintenance of the prescribed outfit.

When called to Army service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(2) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It is comprised of class 'C' reservists for Indian Cavalry, Artillery, Sappers and Miners, Signals and Infantry and class 1 for Gurkha Rifles. The new class 'C' reserve was introduced for Indian Cavalry, Artillery, Sappers and Miners and Signals with effect from 1st October 1932 and for Indian Infantry with effect from 1st May 1932. There still remain a number of classes 'A' and 'B' reservists which count against the authorised establishment of the reserve but these will be gradually eliminated.

Training for Indian Cavalry, Infantry and Gurkha Rifles reservists is carried out biennially.

*Pay.*—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of the service.

(3) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

The Indian Supplementary Reserve is divided into two categories :—

(1) Category A, comprising four classes of tradesmen (electricians, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month (2 months in the case of electricians) and one month annually thereafter.

(2) Category B, consisting of 22 classes of tradesmen who are *not* required to undergo training in peace but are annually trade-tested.

*Pay.*—Category A reservists receive pay ranging from Rs. 50 to Rs. 90 per mensem according to trade during the period of their training only. For the rest of the year they are paid a bounty ranging from Rs. 4 to Rs. 6 per mensem according to trade.

Category B reservists only receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases for both categories with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

EXPLANATIONS —*concld.*

(4) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

*Training.*—Reservists are not required to undergo military training.

*Pay.*—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

*Note.—British Army Reservists.*—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are :—

(*i*) Those who enlisted in India ;
(*ii*) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad ; and
(*iii*) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army service on mobilization, consequently reserve pay is not admissible.

The following main changes have been considered in budget 1936-37 :—

(*a*) Conversion of Draught Cable Section of Peshawar District Signals into a Construction Section, reduction in the peace establishment of the Signal Training Centre, India consequent on the change in the riding syllabus for certain recruits of the Indian Signal Corps and certain Indianization measures resulting in increase of 1 officer, 3 Viceroy's Commissioned officers, 27 Indian other ranks and decrease of 43 British other ranks and 10 followers.
(*b*) Reorganisation of Divisional Headquarters Companies, temporary increase of certain establishment for one year and appointment of extra followers in Chitral Section involving an increase of 2 Indian other ranks and a reduction of 2 followers.
(*c*) Alterations to the establishments of the Royal Artillery Training Centre and Frontier Posts involving a reduction of 28 Indian other ranks and an increase of 3 followers.
(*d*) Alteration in peace establishment of Royal Tank Corps resulting in a reduction of 8 followers
(*e*) Changes in the establishment of Indian Cavalry and Indian Infantry Battalions, Active due to postings of Indian Commissioned officers in Indianized units.
(*f*) Alteration in the establishment involving a reduction of 281 reservists in artillery.

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-A is distributed under detailed heads as follows :—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | EXPENDITURE. | Rs. | Rs. | Rs. | Rs. |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA. Detailed heads— | | | | |
| 3,993 | 4,059 | (1) Pay of officers | 3,63,70,476 | 3,58,82,300 | 3,62,00,000 | 3,58,73,000 |
| 53,963 | 53,922 | (2) Pay of British soldiers | 5,36,98,130 | 5,29,45,240 | 5,35,00,000 | 5,36,00,000 |
| 1,58,218* | 1,57,899* | (3) Pay of Indian officers and other ranks and civilians . . | 3,82,18,318 | 3,82,00,000 | 3,83,30,000 | 3,81,69,000 |
| 18,999 | 18,983 | (4) Pay of followers . | 37,01,888 | 37,14,000 | 37,00,000 | 37,00,000 |
| | | (5) Kit and clothing allowances for British troops . . . | 47,46,702 | 47,30,000 | 45,20,000 | 45,75,000 |
| | | (6) Kit and clothing allowances for Indian troops and followers . | 39,37,172 | 39,46,000 | 37,60,000 | 38,10,000 |
| | | (7) Deferred pay and gratuities . . . | 23,73,394 | 22,00,000 | 24,00,000 | 23,75,000 |
| | | (8) Miscellaneous . | 25,48,064 | 23,70,190 | 24,50,000 | 24,90,000 |
| | | *Deduct*—Emergency cut in pay. . . . | *18,94,606* | *1,49,730* | *1,50,000* | .. |
| | | TOTAL SUB-HEAD A . | 14,36,99,538 | 14,38,38,000 | 14,47,10,000 | 14,46,92,000 |

*Include 200 Recruit Boys.

SERVICES—*contd.*

EXPLANATIONS.

*General.*

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 28 and 29.

*Item (1).*—Pay of rank of regimental officers (including officers of the army in India reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowances for chargers, presidency town allowance at Calcutta, Rangoon and Bombay, local allowance at Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the pay of British officers in India now consists of the following elements:—

(1) A basic pay of rank.

(2) An Indian allowance.

(3) A servant's allowance.

(4) Free quarters or a lodging allowance in lieu.

(5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian army officers contains the foregoing items *plus* an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which the departmental service entails. Officers of the Royal engineers also receive engineer pay which is granted in all parts of the Empire for their special qualifications and similarly officers of the Indian signal corps receive an addition of signal pay.

In addition, separation allowance has been introduced for married officers serving in stations, where, under the orders of Government, their families may not accompany them. Officers who were liable to draw decreased emoluments in consequence of the pay revision, were allowed to retain their old rates of pay until promotion or change of appointment; consequently the estimates under all officers' pay heads, are higher than will ultimately be the case when the full effects of the revision have materialised.

*Item (2).*—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesmen's rates, if employed in a technical arm of the service, messing allowance at 3½ annas a day (5 annas during the winter months and 4½ annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied is includ d under this head. This is mostly drawn when travelling by rail. Pay charges of drafts and details during the voyage period, when proceeding to and from India, which were hitherto included in the capitation charges, have with effect from 1933-34 been included under this head.

EXPLANATIONS—*contd.*

Reduced rates of pay for British soldiers enlisted or re-enlisted after 26th October 1925 have been introduced in England and have been applied to India. The bulk of the British troops on the Indian establishment are now drawing these reduced rates of pay.

*Item (3).*—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depôt of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail.

*Item (4).*—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

*Item (5).*—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 90 per annum.

*Item (6).*—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rate for Indian officers is Rs. 37-8-0 per annum, inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks and enrolled followers the rates are Rs. 32-4-0 and Rs 19-8-0 per annum respectively.

*Item (7).*—A lump sum payment is made to Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included under this head.

*Item (8).*—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacement of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., repairs to and manufacture of section boxes for small arms ammunition, cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced, and the cost of stores used in the sappers and miners park and for field practice.

Budget 1936-37 is more than budget 1935-36 by Rs. 7·54 lakhs due chiefly to the following causes :—

| | In lakhs of Rs. |
|---|---|
| *Increase—* | |
| 1. Pay of British soldiers—due mainly to an underestimate in budget 1935-36 and the restoration of the remaining half of the emergency cut in pay partly counterbalanced by the elimination of provision for an extra days' pay in 1935-36, being leap year . . . . . | 6.55 |
| 2. Deferred pay, based on progress of actuals . . . . | 1.75 |
| 3. Restoration of the emergency cut in pay . . . . | 1.50 |
| 4. Miscellaneous increases mainly provision of out fit allowance to Indian Commissioned Officers . . . . . | .65 |
| | 10.45 |
| *Decrease—* | |
| Kit and clothing allowances due to reduction in rates . . | 2.91 |
| Net increase . | 7.54 |

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-B is distributed as follows:—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—MISCELLANEOUS. | | | | |
| | | MINOR HEAD (*a*)—GOVERNOR GENERAL'S BODYGUARD. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . . | | 33,900 | | 32,200 |
| 115 | 115 | (2) Pay of Indian officers, other ranks and civilians | | 46,000 | | 46,000 |
| 60 | 60 | (3) Pay of followers . | | 12,350 | | 12,300 |
| | | (4) Kit and clothing allowances . . | | 9,550 | | 9,000 |
| | | (5) Deferred pay . . | | 1,500 | | 1,000 |
| 1 | 1 | (6) Hospital charges . | | 6,400 | | 4,000 |
| | | (7) Miscellaneous . . | | 5,500 | | 5,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *200* | | .. |
| | | TOTAL MINOR HEAD (*a*). | 1,07,439 | 1,15,000 | 1,10,000 | 1,10,000 |
| 170 | 180 | MINOR HEAD (*b*)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY . . . . | | 8,00,000 | | 7,85,000 |
| | | *Deduct*—Emergency cut in pay | | *2,000* | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 5,70,686 | 7,98,000 | 7,00,000 | 7,85,000 |
| | | MINOR HEAD (*c*)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS . . . | 1,22,553 | 96,000 | 1,00,000 | 1,00,000 |
| | | MINOR HEAD (*d*) *Deduct*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . . . . . | *8,37,923* | *8,40,000* | *8,30,000* | *8,40,000* |
| | | MINOR HEAD (*e*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T. . . . | *27,06,338* | *28,90,000* | *27,80,000* | *27,60,000* |
| | | MINOR HEAD (*f*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—I. A. . . . | *3,78,887* | *3,10,000* | *4,20,000* | *4,00,000* |
| | | TOTAL SUB-HEAD B . | —31,22,470 | —30,31,000 | —31,20,000 | —30,05,000 |

SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Governor General's bodyguard —*

The decrease of Rs. ·05 lakh in budget 1936-37 as compared with budget 1935-36 is due to normal fluctuations.

*Minor Head (b)—Officers with King's commissions unemployed or under training for the Indian army.*—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian army, is charged to this minor head. The pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

The variation in budget 1936-37 as compared with budget 1935-36 is small.

*Minor Head (c)— Leave allowances paid by non-military departments.*—The provision against this head represents proportionate leave pay charges debited to the Defence Department on account of civil officers and subordinates who have had military service and who take leave after reversion to the Civil Department.

The increase of Rs. ·04 lakh in budget 1936-37 as compared with budget 1935-36 is due to normal fluctuations.

*Minor Heads (d), (e) and (f)* represent recoveries effected from British soldiers under the Contributory Pensions Act, 1925, and for family allotments.

The decrease of Rs. 1·30 lakhs in recoveries under minor head (*e*) and the increase of Rs. ·90 lakh in recoveries under minor head (*f*) are based on progress of actuals.

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-C is distributed as follows :—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG. | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of officers . . | | 1,40,550 | | 1,40,000 |
| 882 | 882 | (2) Pay of Indian officers and other ranks and civilians . . . | | 2,35,630 | | 2,40,000 |
| 57 | 58 | (3) Pay of followers . | | 10,460 | | 11,800 |
| | | (4) Kit and clothing allowances . . . | | 21,220 | | 22,000 |
| | | (5) Deferred pay . . | | 520 | | 1,000 |
| | | (6) Miscellaneous . . | | 19,300 | | 15,200 |
| | | *Deduct*—Emergency cut in pay . . . | | *680* | | .. |
| | | TOTAL SUB-HEAD C. . | 4,29,255 | 4,27,000 | 4,10,000 | 4,30,000 |
| | | TOTAL INDIA . . | 14,10,06,323 | 14,12,34,000 | 14,20,00,000 | 14,20,17,000 |

SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head C—Indian Infantry serving at Hong Kong.*—Provision for the cost of the Indian infantry battalion at Hong Kong is made against this sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster at Hong Kong and partly by recoveries in England from the War Office.

The variation in budget 1936-37 as compared with budget 1935-36 is small.

## MAIN HEAD 1.—FIGHTING

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—ENGLAND— | | | | |
| (a) Payments to War Office for British troops serving in India | | 1,63,34,000 | | 1,60,00,000 |
| (b) Discharge gratuities and deferred pay of British troops | | 5,20,000 | | 5,00,000 |
| (c) Vocational training of British troops | | 2,60,000 | | 2,40,000 |
| (d) Furlough allowances and voyage pay of British Regiments— | | | | |
| (1) Officers | | 12,00,000 | | 11,60,000 |
| (2) Men | | 7,20,000 | | 7,20,000 |
| (e) Furlough allowances: Indian Army: Regimental :— | | | | |
| (1) Officers | | 36,00,000 | | 27,60,000 |
| (2) Men | | | | 1,20,000 |
| (f) National Health Insurance: Army | | 5,09,000 | | 5,04,000 |
| (g) Unemployment Insurance: Army | | 18,00,000 | | 13,74,000 |
| (h) Contributory Pensions | | 15,28,000 | | 18,45,000 |
| (i) Marriage allowances and allotments, British troops | | 34,00,000 | | 32,00,000 |
| (j) Marriage allowances and allotments, Indian Army | | 3,80,000 | | 4,80,000 |
| (k) Pay of 2nd Lieutenants on appointment. | | 1,47,000 | | 1,64,000 |
| (l) Consolidated clothing allowances | | 10,000 | | 6,000 |
| (m) Fighting Units: Miscellaneous | | 12,000 | | 4,000 |
| (n) Leave allowances paid by non-Military Departments | | 1,60,000 | | 1,55,000 |
| (o) Pay of Officers unemployed | | .. | | 1,20,000 |
| Emergency deductions from leave salaries | | .. | | .. |
| TOTAL SUB-HEAD D.—ENGLAND | 2,97,61,887 | 3,05,80,000 | 2,94,78,000 | 2,93,52,000 |
| SUB-HEAD E.—Exchange on English Expenditure | —84,936 | .. | —1,53,000 | .. |
| TOTAL EXPENDITURE MAIN HEAD 1 | 17,06,83,274 | 17,18,14,000 | 17,13,25,000 | 17,13,69,000 |

SERVICES—*contd.*

EXPLANATIONS.

(*a*) This item represents the cost of raising and training in England British troops for service with the British Army in India.

(*b*), (*f*) (*g*). These charges pertain to the British troops serving in India, the Indian liability being determined by establishments in India or period of service rendered to India.

(*c*) Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

(*d*) and (*l*). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(*e*) This represents leave pay of officers of the Indian Army employed regimentally while on leave *ex*-India.

(*h*) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1925. Under the Act, the amount of contribution per week is 11*d*. Half of this amount is recovered from the soldiers.

(*i*) and (*j*). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(*k*) Pay, etc., issued to British officers on their appointment to the Indian Army is provided for under this head.

(*n*) The leave allowances paid to civil officers in respect of leave earned during their military service are charged to this head.

(*o*) This represents unemployed pay of officers of the Indian Army residing in England. Up to 1935-36 this was debited to the heads to which their pay while on the active list was charged.

## MAIN HEAD 1.—FIGHTING

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| India— | | | | |
| SUB-HEAD A.—FORCES IN INDIA PROPER AND BURMA— | | | | |
| Detailed heads— | | | | |
| (1) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists . . . | | .. | | |
| (2) Miscellaneous . . | | 2,20,000 | | 1,75,000 |
| TOTAL SUB-HEAD A . | 2,40,711 | 2,20,000 | 1,40,000 | 1,75,000 |
| SUB-HEAD B.—MISCELLANEOUS . | 201 | .. | 6,000 | .. |
| SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG . | 3,08,594 | 3,20,000 | 3,09,000 | 3,09,000 |
| TOTAL INDIA . . | 5,49,506 | 5,40,000 | 4,55,000 | 4,84,000 |
| SUB-HEAD D.—ENGLAND— | | | | |
| (1) Contribution by Imperial Government to Cost of India's defence . . . | | 2,00,00,000 | | 2,00,00,000 |
| (2) Consolidated clothing allowances . . | | 8,000 | | 8,000 |
| (3) Amount received from the Imperial Government on account of Indian Regiment lent for service in the Colonies | | 4,00,000 | | 4,72,000 |
| (4) Miscellaneous . | | 1,00,000 | | 1,00,000 |
| (5) Leave allowances paid by non-Military Departments . . . | | .. | | |
| TOTAL SUB-HEAD D.—ENGLAND . | 2,10,30,162 | 2,05,08,000 | 2,09,68,000 | 2,05,80,000 |
| SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS . . | —65,518 | .. | —1,09,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD 1 . . | 2,15,14,150 | 2,10,48,000 | 2,13,14,000 | 2,10,64,000 |

SERVICES—*concld.*

EXPLANATIONS.

# MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—MILITARY TRAINING . . | 28,24,198 | 39,605 | 27,84,593 | 30,75,000 | 43,000 | 30,32,000 | 30,48,000 | 43,000 | 30,05,000 | 30,62,000 | 60 000 | 30,02,000 |
| B.—EDUCATION . | 36,26,699 | 5,35 027 | 30,91,672 | 37,79,000 | 4,81,000 | 32,98,000 | 37,34,000 | 4,90,000 | 32,44,000 | 38,02,000 | 5,16,000 | 32,86,000 |
| C.—INDIAN ARMY SERVICE CORPS . | 1,72,16,086 | 19 232 | 1,71,96,854 | 1,83,92,000 | 20,000 | 1,83,72,000 | 1,75,68,000 | 28,000 | 1,75,40,000 | 1,80,17,000 | 20,000 | 1,79,97,000 |
| D.—REMOUNT DEPOTS AND BREEDING OPERATIONS | 19,74,493 | 23,236 | 19,51,257 | 21,20,000 | 23,000 | 20,97,000 | 20,58,000 | 23,000 | 20,35,000 | 20,38,000 | 25,000 | 20,13,000 |
| E.—ARMY VETERINARY SERVICES . | 9,53,685 | 350 | 9,53,335 | 9,59,000 | 1,000 | 9,5 ,000 | 9,80,000 | ... | 9,80,000 | 10,19,000 | ... | 10,19,000 |
| F.—INDIAN ARMY ORDNANCE CORPS. | 68,04,874 | 5,106 | 67,99,768 | 71,61,000 | 6,000 | 71,55,00 ) | 70,21,000 | 6,000 | 70,15,000 | 71,09,000 | 5,000 | 71 04,000 |
| G.—MEDICAL COLLEGES AND SCHOOLS | 3,51,344 | 1,989 | 3,49,355 | 2,46,000 | ... | 2,46,000 | 2,42,000 | 2,000 | 2,40,000 | 2,07,000 | 2,000 | 2,05,000 |
| H.—CENTRAL DISPOSALS ORGANIZATION . | ... | 291 | —291 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| I.—MEDICAL SERVICES . . | 1,39,24,400 | 2.80,023 | 1,36,44,377 | 1,47,51,000 | 2,62,000 | 1,44,89,000 | 1,45,31,000 | 2,80,000 | 1,42,51,000 | 1,47,54,000 | 2,80,000 | 1,44,74,000 |
| J.—MILITARY ACCOUNTS OFFICES. | 91,82,366 | 16,288 | 91,66,078 | 97,65,000 | 13,000 | 97,52,000 | 97,50,000 | 17,000 | 97,33,000 | 98,00,000 | 14,000 | 97,86,000 |
| K.—ECCLESIATICAL ESTABLISHMENT . | 4,49,355 | ... | 4,49,355 | 4,31,000 | ... | 4,31,000 | 4,33,000 | ... | 4,33,000 | 4,35,000 | ... | 4,35,000 |
| L.—ADMINISTRATION OF CANTONMENTS . | 17,51,250 | 4,07,928 | 13,43,322 | 16,01,000 | 4,50,000 | 11,51,000 | 20,87,000 | 9,00,000 | 11,87,000 | 21,29,000 | 9,00,000 | 12,29,000 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| M.—Miscellaneous Services under the Control of the Master General of Ordnance in India . . | 12,24,604 | 296 | 12,24,308 | 13,13,000 | 1,000 | 13,12,000 | 13,13,000 | ... | 13,13,000 | 13,78,000 | ... | 13,78,000 |
| N.—Miscellaneous Services under the A. G. in India . . | 9,83,547 | 970 | 9,82,577 | 10,51,000 | 1,000 | 10,50,000 | 9,99,000 | 1,000 | 9,98,000 | 10,12,000 | 1,000 | 10,11,000 |
| O.—Miscellaneous Services under the C. G. S. | 3,90,705 | ... | 3,90,705 | 5,41,000 | ... | 5,41,000 | 4,70,000 | ... | 4,70,000 | 5,42,000 | ... | 5,42,000 |
| P.—Miscellaneous Services under the Q. M. G. in India . . | 1,75,102 | ... | 1,75,102 | 1,92,000 | ... | 1,92,000 | 1,80,000 | ... | 1,80,000 | 2,54,000 | ... | 2,54,000 |
| Q.—Miscellaneous Provision for New Measures under Control of Principal Staff Officers. | ... | ... | | 2,71,000 | ... | 2,71,000 | 82,000 | ... | 82,000 | 2,00,000 | ... | 2,00,000 |
| Total India . | 6,18,32,708 | 13,30,341 | 6,05,02,367 | 6,56,48,000 | 13,01,000 | 6,43,47,000 | 6,44,96,000 | 17,90,000 | 6,27,06,000 | 6,57,58,000 | 18,23,000 | 6,39,35,000 |
| R.—England . | 40,47,763 | 60,028 | 39,87,735 | 42,39,000 | 56,000 | 41,83,000 | 40,23,000 | 49,000 | 39,74,000 | 40,50,000 | 48,000 | 40,02,000 |
| Exchange . | —10,657 | —196 | —10,461 | .. | .. | .. | —21,000 | ... | —21,000 | ... | ... | ... |
| Total Main Head 2/11 | 6,58,89,814 | 13,90 173 | 6,44,79,641 | 6,98,87,000 | 13,57,000 | 6,85,30,000 | 6,84,98,000 | 18,39,000 | 6,66,59,000 | 6,98,08,000 | 18,71,000 | 6,79,37,000 |

LIBRARY OF THE BOMBAY UNIVERSITY

## MAIN HEAD 2/II.—

EXPLANATIONS.

Budget 1936-37 is less than budget 1935-36 by Rs. 5·93 lakhs due mainly to :—

| | In lakhs of rupees. |
|---|---|
| ***Decrease—*** | |
| 1. Royal Indian Army Service Corps—mainly re-organisation of mechanical transport services and Indianisation of Supply Services | 4·23 |
| 2. Remount Depots—mainly smaller provision for buildings | ·82 |
| 3. Indian Army Ordnance Corps—mainly reduction in temporary establishments | ·52 |
| 4. Smaller provision of new measures under the control of the Principal Staff Officers | ·71 |
| 5. Expenditure in England—mainly furlough allowances | 1·89 |
| 6. Other miscellaneous decreases (net) | 1·40 |
| | 9·57 |
| ***Increase—*** | |
| 1. Restoration of emergency cut in pay | 1·80 |
| 2. Provision for the Technical Examination Branch at A. H. Q. which was hitherto provided under Head 8 | ·59 |
| 3. Veterinary Services—mainly an under-estimate in 1935-36 and provision for a Central Veterinary Laboratory | ·60 |
| 4. Lethal stores Inspectorate—due to increased expenditure on temporary labour required for examination of increased outturn in factories | ·65 |
| | 3·64 |
| **Net decrease** | 5·93 |

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | EXPENDITURE IN INDIA. | | | | |
| | | SUB-HEAD A.—MILITARY TRAINING. | | | | |
| | | MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of British soldiers | | 9,240 | | 9,460 |
| .. | .. | (2) Pay of Indian officers and other ranks and establishments | | .. | | .. |
| | | (3) Kit and clothing allowances | | 360 | | 350 |
| | | (4) Miscellaneous allowances and expenses | | 1,560 | | 1,330 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (a). | 10,434 | 11,160 | 12,000 | 11,140 |
| | | MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers | | 84,000 | | 81,400 |
| 9 | 9 | (2) Pay of British soldiers | | 25,490 | | 27,000 |
| 47 | 47 | (3) Pay of Indian officers and other ranks and establishments | | 17,270 | | 18,000 |
| | | (4) Kit and clothing allowances | | 1,280 | | 1,260 |
| | | (5) Miscellaneous allowances and expenses | | 5,000 | | 4,600 |
| | | *Deduct*—Emergency cut in pay | | *390* | | .. |
| | | TOTAL MINOR HEAD (b) | 1,27,223 | 1,32,650 | 1,30,000 | 1,32,260 |
| | | MINOR HEAD (c)—STAFF COLLEGE, QUETTA. | | | | |
| | | Detailed heads— | | | | |
| 38 | 40 | (1) Pay of officer students | | 4,39,870 | | 4,29,000 |
| 11 | 11 | (2) Pay of officers | | 2,33,770 | | 2,35,680 |
| 5 | 5 | (3) Pay of British soldiers | | 21,390 | | 20,730 |
| 32 | 32 | (4) Pay of Indian officers and other ranks and establishments | | 18,560 | | 18,930 |
| | | (5) Kit and clothing allowances | | 600 | | 660 |
| | | (6) Miscellaneous allowances and expenses | | 52,930 | | 50,000 |
| | | *Deduct*—Emergency cut in pay | | *2,900* | | .. |
| | | TOTAL MINOR HEAD (c). | 7,31,168 | 7,64,220 | 8,30,000 | 7,55,000 |
| | | Carried over | 8,68,825 | 9,08,030 | 9,72,000 | 8,98,400 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (a).—*Command Physical Training Staff.*—The responsibility for and supervision of physical training in commands is a part of the functions of the General Staff of Commands. A garrison physical training officer is, however, appointed without additional pay at each of the stations Rawalpindi, Quetta, Lucknow and Poona. They are assisted by four sergeants, whose pay is charged to this head.

*Minor Head* (b).—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its co-related subjects. The Commandant of the school is also the Inspector of physical training.

2. The annual outturn of students is British officers 52, British other ranks 115, Indian officers 17 and Indian other ranks 342.

*Minor Head* (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the higher branches of the science of war and in the duties of the staff. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. Twentynine students graduate each year.

Budget 1936-37 is less than budget 1935-36 by Rs. ·09 lakhs due to a large number of junior officers coming to the College. The saving is partly counterbalanced by provision for two additional officer students.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 8,68,825 | 9,08,030 | 9,72,000 | 8,98,400 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*d*)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . | | 40,710 | | 40,710 |
| 2 | 2 | (2) Pay of establishments | | 6,430 | | 6,480 |
| | | *Deduct*—Emergency cut in pay . . . | | *200* | | .. |
| | | TOTAL MINOR HEAD (*d*) . | 41,650 | 46,940 | 47,000 | 47,190 |
| | | MINOR HEAD (*e*)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,05,000 | | 1,02,200 |
| 25 | 25 | (2) Pay of British soldiers | | 60,160 | | 60,930 |
| 99 | 99 | (3) Pay of Indian officers and other ranks and establishments . . | | 39,810 | | 39,380 |
| | | (4) Kit and clothing allowances . . . | | 3,390 | | 3,420 |
| | | (5) Miscellaneous allowances and expenses . | | 14,700 | | 14,640 |
| | | *Deduct*—Emergency cut in pay . . . . | | *470* | | .. |
| | | TOTAL MINOR HEAD (*e*) . | 2,19,363 | 2,22,590 | 2,14,000 | 2,20,570 |
| | | Carried over . | 11,29,838 | 11,77,560 | 12,33,000 | 11,66,160 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Heads (d) to (f).*—The Small Arms School, India, corresponds to the Small Arms School in England and similarly consists of a headquarters and two wings.

(*i*) Headquarters.
(*ii*) Pachmarhi Wing (rifle, light automatic, bayonet, grenade and revolver).
(*iii*) Ahmednagar Wing (machine gun).

The object of the School is—

(*i*) to train officers, warrant officers and non-commissioned officers as instructors in weapon training,
(*ii*) to keep in close touch with weapon training methods in units and to ensure thereby, and by the teaching at the School, that small arms training throughout the Army in India is conducted on a uniform system and in accordance with the manuals.

The annual out-turn of students is British officers 350, British other ranks 224 and Indian officers and other ranks 928.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 11,29,838 | 11,77,560 | 12,33,000 | 11,66,160 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*f*)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,04,000 | | 1,11,000 |
| 16 | 16 | (2) Pay of British soldiers | | 40,850 | | 42,000 |
| 32 | 32 | (3) Pay of Indian officers and other ranks and establishments . . | | 12,690 | | 12,250 |
| | | (4) Kit and clothing allowances . . | | 1,790 | | 1,710 |
| | | (5) Miscellaneous allowances and expenses . | | 7,790 | | 7,04 |
| | | *Deduct*.—Emergency cut in pay . . . | | *470* | | .. |
| | | TOTAL MINOR HEAD (*f*) . | 1,63,603 | 1,66,650 | 1,66,000 | 1,74,000 |
| | | MINOR HEAD (*g*)—EQUITATION SCHOOL, SAUGOR. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 88,000 | | 80,000 |
| 6 | 5 | (2) Pay of British soldiers | | 21,460 | | 21,000 |
| 321 | 324 | (3) Pay of Indian officers and other ranks and establishments . . | | 59,270 | | 59,140 |
| | | (4) Kit and clothing allowances . . . | | 960 | | 950 |
| | | (5) Miscellaneous allowances and expenses . | | 18,000 | | 18,610 |
| | | *Deduct*—Emergency cut in pay . . . | | *420* | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 1,81,105 | 1,87,270 | 1,86,000 | 1,79,700 |
| | | Carried over . | 14,74,546 | 15,31,480 | 15,85,000 | 15,19,860 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

Budget 1936-37 is more than budget 1935-36 by Rs. ·07 lakh due to replacement of certain junior officers by senior officers.

*Minor Head* (*g*).—The Equitation School is located at Saugor and corresponds to the Equitation School, Weedon (England). Its objects are :—

(*a*) to train British officers and British and Indian non-commissioned officers, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership and skill at arms on uniform lines,

(*b*) to teach tactics with a view to ensuring a uniform system of training,

(*c*) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual outturn of students is British officers 20, British other ranks 20, Indian other ranks 30.

Budget 1936-37 is less than budget 1935-36 by Rs. ·07 lakh due to downgrading of two appointments of instructors.

MAIN HEAD 2.—

| Numbers. 1935-36 | Numbers. 1936-37 | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 14,74,546 | 15,31,480 | 15,85,000 | 15,19,860 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*h*)—SENIOR OFFICERS' SCHOOL, BELGAUM. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 1,27,120 | | 1,27,450 |
| 5 | 5 | (2) Pay of British soldiers | | 11,930 | | 12,070 |
| 23 | 23 | (3) Pay of Indian officers and other ranks and establishments . . | | 9,740 | | 9,760 |
| | | (4) Kit and clothing allowances . . . | | 770 | | 770 |
| | | (5) Miscellaneous allowances and expenses . | | 12,480 | | 12,580 |
| | | *Deduct*—Emergency cut in pay . . . | | *570* | | .. |
| | | TOTAL MINOR HEAD (*h*). | 1,60,745 | 1,61,470 | 1,74,000 | 1,62,630 |
| | | MINOR HEAD (*i*)—SCHOOL OF ARTILLERY (INDIA), KAKUL. | | | | |
| | | Detailed heads— | | | | |
| 7 | 7 | (1) Pay of officers . | | 1,18,700 | | 1,20,000 |
| 12 | 12 | (2) Pay of British soldiers | | 33,580 | | 33,770 |
| 42 | 42 | (3) Pay of Indian officers and other ranks and establishments . . | | 11,770 | | 12,090 |
| | | (4) Kit and clothing allowances . . . | | 1,050 | | 1,080 |
| | | (5) Miscellaneous allowances and expenses . | | 8,700 | | 8,650 |
| | | *Deduct*—Emergency cut in pay . . . | | *520* | | .. |
| | | TOTAL MINOR HEAD (*i*) | 1,66,547 | 1,73,280 | 1,77,000 | 1,75,590 |
| | | MINOR HEAD (*j*)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . . | | 69,990 | | 66,430 |
| 39 | 39 | (2) Pay of British soldiers | | 80,320 | | 80,310 |
| 17 | 17 | (3) Pay of Indian officers and other ranks and establishments . . | | 5,190 | | 5,170 |
| | | (4) Kit and clothing allowances . . . | | 3,620 | | 3,590 |
| | | (5) Miscellaneous allowances and expenses . | | 6,440 | | 6,440 |
| | | *Deduct*—Emergency cut in pay . . | | *320* | | .. |
| | | TOTAL MINOR HEAD (*j*). | 1,58,863 | 1,65,240 | 1,68,000 | 1,61,940 |
| | | Carried over . | 19,60,701 | 20,31,470 | 21,04,000 | 20,20,020 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*h*).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). Its objects are :—

(*a*) to disseminate and inculcate sound tactical principles as laid down in the official manuals, thereby ensuring uniformity of methods in their application throughout the Army.

(*b*) to teach officers how to teach and to give them practice and instruction in the preparation and conduct of tactical exercises.

(*c*) to give instruction to officers in the administration of a battalion or equivalent unit according to the arm of the service to which they belong.

(*d*) to give senior officers of all arms an opportunity of exchanging ideas on matters connected with training and the administration of units.

The annual out-turn of students is 81 British officers.

...

*Minor Head* (*i*).—The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It is established :—

(*a*) to instruct artillery officers, warrant and non-commissioned officers in practical gunnery, practical care of equipment and as instructors in these subjects.

(*b*) to provide the gunnery staff for the various practice camps.

(*c*) to carry out experiments in connection with gunnery problems, equipment, ammunition, etc., peculiar to India.

(*d*) to supply Brigadiers, R. A. and Artillery units with information on drill, equipment, etc.

(*e*) to carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the school is British officers 74, British other ranks 80, Indian officers and other ranks 58.

*Minor Head* (*j*).—Royal Tank Corps School, India, Ahmednagar, is designed for the following objects :—

(*a*) to train officers and non-commissioned officers of the Royal Tank Corps to act as instructors in light tank and armoured car drill, the Webley revolver, light tanks and armoured car machine gunnery and the tactical handling of light tanks and armoured cars.

(*b*) to train officers and non-commissioned officers of the Royal Tank Corps as instructors in driving and maintenance of light tanks and armoured cars and other mechanically propelled vehicles, and to train (and trade test when eligible) non-commissioned officers and selected privates of the Royal Tank Corps as driver mechanics class I.

The Commandant is also Commander, Royal Tank Corps, Southern Command.

The annual out-turn of students is 166 British officers or other ranks.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 19,60,701 | 20,31,470 | 21,04,000 | 20,20,020 |
| | | SUB-HEAD A.—MILITARY TRAINING—*concld.* | | | | |
| | | MINOR HEAD (*k*)—ARMY SIGNAL SCHOOL, POONA. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 76,270 | | 69,470 |
| 13 | 13 | (2) Pay of British soldiers | | 33,000 | | 34,910 |
| 34 | 34 | (3) Pay of Indian officers and other ranks and establishments . . | | 14,840 | | 15,330 |
| | | (4) Kit and clothing allowances . . . | | 1,560 | | 1,530 |
| | | (5) Miscellaneous allowances and expenses . | | 6,180 | | 5,740 |
| | | *Deduct*—Emergency cut in pay . . | | *320* | | .. |
| | | TOTAL MINOR HEAD (*k*) . | 1,26,353 | 1,31,530 | 1,32,000 | 1,26,980 |
| | | MINOR HEAD (*l*)—MISCELLANEOUS | | | | |
| | | Detailed heads— | | | | |
| | | (1) Annual training grant | | 8,78,630 | | 8,81,630 |
| | | (2) Grant for purchase of field firing stores . | | 9,370 | | 9,370 |
| | | (3) Artillery target grant | | 24,000 | | 24,000 |
| | | (4) Assault-at-arms grant | | .. | | .. |
| | | TOTAL MINOR HEAD (*l*) . | 7,37,144 | 9,12,000 | 8,12,000 | 9,15,000 |
| | | TOTAL SUB HEAD A . | 28,24,198 | 30,75,000 | 30,48,000 | 30,62,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*k*).—The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to maintain a uniform system of training in signalling throughout the Army in India. British and Indian officers and non-commissoned officers are trained as instructors and assistant instructors for their units.

The annual out-turn of students is British officers 84, British other ranks 108, and Indian other ranks 216.

Budget 1936-37 is less than budget 1935-36 by Rs. ·05 lakh due mainly to the replacement of certain senior officers by junior officers

*Minor Head* (*l*).—*Miscellaneous.*—The amounts provided under this head represent miscellaneous charges in connection with the training of the Army. The provision against Serial No. 1 is to meet expenditure connected with manoeuvres, training camps, also staff and regimental exercises and training conferences.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| **SUB-HEAD B.—EDUCATION.** | | | | | | |
| **MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEADQUARTERS.** | | | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of establishments | | 4,890 | | 5,240 |
| | | *Deduct*—Emergency cut in pay . . . | | *20* | | .. |
| | | TOTAL MINOR HEAD (a) . | 4,526 | 4,870 | 5,000 | 5,240 |
| **MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS.** | | | | | | |
| 4 | 4 | (1) Pay of officers . | | 72,360 | | 72,120 |
| 4 | 4 | (2) Pay of British soldiers | | 8,360 | | 9,120 |
| 4 | 3 | (3) Pay of Indian officers and other ranks . . | | 15,120 | | 11,280 |
| | | (4) Kit and clothing allowances. . . . | | 200 | | 200 |
| | | (5) Miscellaneous allowances and expenses . | | 100 | | 50 |
| | | *Deduct*—Emergency cut in pay . . . | | *390* | | .. |
| | | TOTAL MINOR HEAD (b) . | 93,535 | 95,750 | 90,000 | 92,770 |
| **MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS.** | | | | | | |
| 18 | 18 | (1) Pay of officers . | | 2,09,100 | | 2,07,000 |
| 12 | 12 | (2) Pay of British soldiers. | | 28,000 | | 24,000 |
| 13 | 14 | (3) Pay of Indian officers and other ranks . . | | 23,650 | | 23,900 |
| | | (4) Kit and clothing allowances . . | | 1,240 | | 1,000 |
| | | (5) Miscellaneous allowances and expenses . | | 100 | | 100 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,090* | | .. |
| | | TOTAL MINOR HEAD (c) . | 2,27,282 | 2,61,000 | 2,69,000 | 2,56,000 |
| | | Carried over . | 3,25,343 | 3,61,620 | 3,64,000 | 3,54,010 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Heads* (*a*) *to* (*c*).—The Supervising and inspecting staff are employed in supervising the arrangements for, and testing the general results of the education of the British and Indian soldiers, and the children of the former. They also act as advisers in technical educational matters to the General Staff of the Command.

MAIN HEAD 2. –

| Numbers. 1935-36. | 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36 | Revised Estimate, 1935-36. | Budget, Estimate. 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 3,25,343 | 3,61,620 | 3,64,000 | 3,54,010 |
| | | **SUB-HEAD B.—EDUCATION —*contd.*** | | | | |
| | | **MINOR HEAD (*d*)—GARRISON REGIMENTAL AND DETACHMENT SCHOOLS FOR BRITISH TROOPS.** | | | | |
| | | Detailed heads— | | | | |
| 100 | 101 | (1) Pay of British soldiers. | | 3,69,900 | | 3,53,000 |
| 139 | 139 | (2) Pay of school mistresses and pupil teachers . | | 4,29,520 | | 4,07,000 |
| | | (3) Pay of language teachers | | 60,500 | | 61,000 |
| | | (4) Kit and clothing allowances . . . | | 9,170 | | 8,600 |
| | | (5) Educational training grant, troops . . | | 1,29,060 | | 1,29,500 |
| | | (6) Educational training grant, children . . | | | | |
| | | (7) Miscellaneous allowances and expenses . | | 13,500 | | 13,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *2,650* | | .. |
| | | TOTAL MINOR HEAD (*d*) | 9,39,952 | 10,09,000 | 9,80,000 | 9,72,600 |
| | | **MINOR HEAD (*e*)—GARRISON, REGIMENTAL AND DETACHMENT SCHOOLS FOR INDIAN TROOPS.** | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of schoolmasters . | | 100 | | 100 |
| | | (2) Educational training grant. . . . | | 76,400 | | 78,000 |
| | | (3) Miscellaneous allowances and expenses . | | 200 | | 100 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) | 78,960 | 76,700 | 75,000 | 78,200 |
| | | Carried over . | 13,44,255 | 14,47,320 | 14,19,000 | 14,04,810 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (d).*—Garrison, Regimental and Detachment Schools for British troops, which are, in the main, situated within units, and in certain cases outside them, provide general education for British soldiers and their children. The object of the education of the soldier is to give him a more intelligent grasp of his duties, and the Army is responsible for educating soldiers' children.

Budget 1936-37 is less than budget 1935-36 by Rs. ·36 lakh due mainly to smaller provision for British soldiers and schoolmistresses on the basis of past actuals.

*Minor Head (e).—Garrison, Regimental and Detachment Schools for Indian Troops.*—Education of the Indian Soldier is imparted on the same principle as that stated above.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 13,44,255 | 14,47,320 | 14,19,000 | 14,04,810 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*f*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING— | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers | | 1,34,500 | | 1,35,000 |
| 5 | 15 | (2) Pay of British soldiers . . . . | | 32,550 | | 34,520 |
| 76 | 78 | (3) Pay of Indian officers and other ranks and establishments . . | | 37,300 | | 36,430 |
| | | (4) Kit and clothing allowances . . . | | 1,550 | | 1,500 |
| | | (5) Miscellaneous allowances and expenses . | | 8,750 | | 10,350 |
| | | *Deduct*—Emergency cut in pay . . | | *650* | | .. |
| | | TOTAL MINOR HEAD (*f*) | 2,09,972 | 2,14,000 | 2,20,000 | 2,17,800 |
| | | MINOR HEAD (*g*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING— | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . . | | 41,280 | | 41,900 |
| 9 | 9 | (2) Pay of British soldiers . . . | | 19,150 | | 20,000 |
| 23 | 23 | (3) Pay of Indian officers and other ranks and establishments . . | | 8,660 | | 8,610 |
| | | (4) Kit and clothing allowances . . . | | 1,420 | | 1,360 |
| | | (5) Miscellaneous allowances and expenses . | | 1,000 | | 1,000 |
| | | *Deduct*.—Emergency cut in pay . . . | | *210* | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 74,507 | 71,300 | 66,000 | 72,870 |
| | | Carried over . | 16,28,734 | 17,32,620 | 17,05,000 | 16,95,480 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Heads (f) and (g).*—The Educational Wing of the Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. The annual output of the Educational Wing is:—

| | |
|---|---|
| British non-commissioned officers | 90 |
| Indian non-commissioned officers | 345 |

The *Anti-Gas Wing* is situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the Anti-Gas Wing, Small Arms School, Porton near Salisbury, England. Its object is to train instructors in "defence against gas" for British and Indian troops. All British and most of the Indian ranks who attend courses at the Educational Wing also attend courses at the Anti-Gas Wing. Students at the Senior Officers' School, Belgaum, also undergo a short course. The annual output is as follows:—

| | |
|---|---|
| British officers (including Royal Air Force) | 39 |
| British warrant and non-commissioned officers of administrative services (including Royal Air Force) | 34 |
| Indian officers | 24 |

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 16,28,734 | 17,32,620 | 17,05,000 | 16,95,480 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*h*)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of medical officer | | 9,000 | | 9,600 |
| 7 | 4 | (2) Pay of British soldiers . . . | | 19,770 | | 10,740 |
| 122 | 131 | (3) Pay of establishments | | 57,690 | | 60,000 |
| 27 | 26 | (4) Pay of principal and other instructional staff | | 98,000 | | 1,00,000 |
| | | (5) Kit and clothing allowances . . | | 590 | | 310 |
| | | (6) Miscellaneous allowances and expenses . | | 1,76,000 | | 1,86,000 |
| | | *Deduct*—Emergency cut in pay. . . . | | *600* | | .. |
| | | TOTAL MINOR HEAD (*h*) | 3,58,734 | 3,60,450 | 3,64,000 | 3,66,650 |
| | | Carried over . | 19,87,468 | 20,93,070 | 20,69,000 | 20,62,130 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*h*).—The Lawrence Royal Military School, Sanawar, corresponds to the Duke of York's Royal Military School (and other similar schools) in England. Its object is to afford a sound general education to the children of British soldiers.

2. The number of pupils is 530.

Budget 1936-37 is more than budget 1935-36 by Rs. ·07 lakh due mainly to increased provision for miscellaneous expenses on the basis of past actuals.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 19,87,468 | 20,93,070 | 20,69,000 | 20,62,130 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*i*)—LAWRENCE MILITARY SCHOOL, ABU. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of British soldiers . . . | | 9,380 | | 9,670 |
| 1 | 1 | (2) Pay of hospital establishment . . . | | 180 | | 180 |
| 1 | 1 | (3) Pay of principal and other instructional staff | | 6,000 | | 6,000 |
| | | (4) Kit and clothing allowances . . | | 280 | | 270 |
| | | (5) Miscellaneous allowances and expenses . | | 17,720 | | 17,600 |
| | | *Deduct*—Emergency cut in pay. | | *30* | | .. |
| | | TOTAL MINOR HEAD (*i*) . | 30,030 | 33,530 | 33,000 | 33,720 |
| | | MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 13,440 | | 13,000 |
| 2 | 2 | (2) Pay of British soldiers . . . | | 8,330 | | 8,320 |
| 61 | 61 | (3) Pay of Indian officers and other ranks and establishments . . | | 25,580 | | 27,480 |
| 16 | 16 | (4) Pay of principal and other instructional staff. | | 1,00,000 | | 1,00,000 |
| | | (5) Kit and clothing allowances . . | | 100 | | 180 |
| | | Carried over . | 20,17,498 | 1,47,540<br>21,26,600 | 21,02,000 | 1,48,980<br>20,95,850 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (i).—Lawrence Military School, Abu.*—The Lawrence Military School, Abu, was founded by Sir Henry Lawrence primarily for the education of soldiers' children. The school unlike the Sanawar school is administered by the Local Government and only a portion of the cost is met from the Defence Services Estimates.

*Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.*—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 20,17,498 | 21,26,600 | 21,02,000 | 22,95,850 |
| | | | | 1,47,540 | | 1,48,980 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN.—*contd.* | | | | |
| | | Detailed heads— | | | | |
| | | (6) Miscellaneous allowances and expenses . . | | 69,000 | | 69,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *576* | | .. |
| | | TOTAL MINOR HEAD (*j*) . | 2,05,838 | 2,15,970 | 2,12,000 | 2,17,980 |
| | | MINOR HEAD (*k*)—KITCHENER COLLEGE, NOWGONG. | | | | |
| | | Detailed heads— | | | | |
| 3 | 5 | (1) Pay of officers . . | | 37,010 | | 55,790 |
| 2 | 4 | (2) Pay of British soldiers | | 6,420 | | 10,120 |
| 38 | 54 | (3) Pay of Indian officers and other ranks and establishments . | | 12,950 | | 16,450 |
| | | (4) Kit and clothing allowances . . | | 480 | | 480 |
| | | (5) Miscellaneous allowances and expenses . | | 4,010 | | 4,000 |
| | | *Deduct*—Emergency cut in pay | | *180* | | .. |
| | | TOTAL MINOR HEAD (*k*) | 53,348 | 60,690 | 60,000 | 86,840 |
| | | MINOR HEAD (*l*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Officers . | | 15,400 | | 15,560 |
| 1 | 1 | (2) Pay of British soldiers | | 4,740 | | 7,750 |
| 51 | 51 | (3) Pay of Indian officers and other ranks and establishments . . | | 30,560 | | 30,560 |
| 3 | 3 | (4) Pay of other instructional staff . | | 2,640 | | 2,640 |
| | | (5) Kit and clothing allowances . . | | 8,810 | | 8,780 |
| | | (6) Miscellaneous allowances and expenses . . | | 32,000 | | 28,000 |
| | | *Deduct*—Emergency cut in pay . | | *140* | | .. |
| | | TOTAL MINOR HEAD (*l*) . | 83,830 | 94,010 | 90,000 | 93,290 |
| | | Carried over . | 23,60,514 | 24,97,270 | 24,64,000 | 24,93,960 |

## ADMINISTRATIVE SERVICES—*contd*

EXPLANATIONS.

*Minor Head (k).—Kitchener College.*—The object of the Kitchener college is to enable Indian officers and other ranks to obtain the Indian Army special certificate of education which is a necessary preliminary to nomination to an Indian Army cadetship at the Indian Military Academy. The outturn of the college is 68 students per annum

Budget 1936-37 is more than Budget 1935-36 by Rs. ·26 lakh due to certain reorganisations.

*Minor Heads (l), (m) and (n).*—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 303 and 210 boys, respectively.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs |
| | | Brought forward . | 23,60,514 | 24,97,270 | 24.64,000 | 24,93,960 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*m*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 13,620 | | 14,760 |
| 1 | 1 | (2) Pay of British soldiers | | 3,970 | | 7,690 |
| 56 | 56 | (3) Pay of Indian officers and other ranks and establishments . . | | 32,350 | | 32,350 |
| 2 | 3 | (4) Pay of other instructional staff . | | 1,740 | | 2,280 |
| | | (5) Kit and clothing allowances. . . . | | 9,830 | | 9,420 |
| | | (6) Miscellaneous allowances and expenses | | 38,000 | | 31,190 |
| | | *Deduct*—Emergency cut in pay . . . | | *130* | | .. |
| | | TOTAL MINOR HEAD (*m*). | 90,788 | 99,380 | 92,000 | 97,690 |
| | | MINOR HEAD (*n*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER. | | | | |
| 1 | 1 | (1) Pay of officers. . | | 14,880 | | 15,480 |
| 1 | 1 | (2) Pay of British soldiers | | 5,010 | | 8,910 |
| 51 | 51 | (3) Pay of Indian officers and other ranks and establishments . . . | | 27,670 | | 27,000 |
| 5 | 4 | (4) Pay of other instructional staff . | | 3,720 | | 2,820 |
| | | (5) Kit and clothing allowances . . | | 8,380 | | 8,800 |
| | | (6) Miscellaneous allowances and expenses . | | 26,360 | | 21,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *130* | | .. |
| | | TOTAL MINOR HEAD (*n*) . | 75,217 | 85,890 | 76,000 | 84,010 |
| | | Carried over . | 25,26,519 | 26,82,540 | 26,32,000 | 26,75,660 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD 2.—

| Numbers 1935-36. | Numbers 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 25,26,519 | 26,82,540 | 26,32,000 | 26,75,660 |
| | | SUB-HEAD B.—EDUCATION —*concld.* | | | | |
| | | MINOR HEAD (*o*)—INDIAN MILITARY ACADEMY, DEHRA DUN. | | | | |
| | | Detailed heads— | | | | |
| 20 | 23 | (1) Pay of officers . | | 3,04,010 | | 3,32,840 |
| 9 | 8 | (2) Pay of British soldiers | | 35,900 | | 28,000 |
| 154 | 160 | (3) Pay of Indian officers and other ranks and establishments . . | | 1,33,526 | | 1,35,000 |
| 3 | 3 | (4) Pay of other instructional staff . . . | | 2,160 | | 2,100 |
| | | (5) Kit and clothing allowances . . . . | | 11,120 | | 10,900 |
| | | (6) Miscellaneous allowances and expenses . | | 1,62,730 | | 1,68,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,300* | | .. |
| | | TOTAL MINOR HEAD (*o*) . | 6,04,593 | 6,48,140 | 6,53,000 | 6,76,840 |
| | | MINOR HEAD (*p*)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) British army school scholarships . . | | 13,500 | | 13,500 |
| | | (2) Books, maps, printing charges and technical equipment . . | | 10,000 | | 10,000 |
| | | (3) Language rewards for British officers and men . | | 90,000 | | 90,000 |
| | | (4) Grants for teaching and learning English, Indian Army . | | 25,000 | | 25,000 |
| | | (5) Fees for children attending civil schools . | | 14,000 | | 14,000 |
| | | (6) Grant for libraries . | | 16,000 | | 16,000 |
| | | (7) Pay of officers studying in China, Japan, etc. . | | — | | ... |
| 6 | 6 | (8) Fees and allowances of examiners . | | 64,000 | | 65,000 |
| | | (9) Donation to Lawrence Memorial Royal Military School, Lovedale . . . | | 2,10,000 | | 2,10,000 |
| | | (10) Donations to Roman Catholic orphanages at Simla and Mussoorie . | | 6,000 | | 6,000 |
| | | (11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst | | .. | | .. |
| | | *Deduct*—Emergency cut in pay . . . . | | *180* | | .. |
| | | TOTAL MINOR HEAD (*p*) | 4,95,587 | 4,48,320 | 4,49,000 | 449,,500 |
| | | TOTAL SUB-HEAD B. . | 36,26,699 | 37,79,000 | 37,34,000 | 38,02,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (o).*—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Army.

Budget 1936-37 is more than budget 1935-36 by Rs. ·29 lakh due mainly to an increase of 2 officers.

*Minor Head (p).—Miscellaneous.*—Under this minor head is included the provision of funds required for the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners who conduct examinations in Indian and other oriental languages are provided under this minor head.

*Detailed head (9).*—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

*Detailed head (10).*—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

The other items consist of miscellaneous charges connected with education generally.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate. 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs | Rs. | Rs. |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS. | | | | |
| | | MINOR HEAD (*a*)—SUPPLY COMPANIES AND SUPPLY DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 129 | 132 | (1) Pay of officers . | | 21,13,190 | | 22,32,000 |
| 257 | 250 | (2) Pay of British soldiers. | | 11,94,600 | | 10,33,000 |
| 744 | 888 | (3) Pay of Indian officers and other ranks and establishments . . | | 11,47,400 | | 9,96,000 |
| 1,574 | 1,881 | (4) Pay of followers | | 3,00,000 | | 3,56,000 |
| | | (5) Temporary labour . | | 1,60,000 | | 1,49,000 |
| | | (6) Kit and clothing allowances . . . | | 36,800 | | 35,000 |
| | | (7) Miscellaneous allowances and expenses | | 1,20,000 | | 96,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *16,920* | | .. |
| | | TOTAL MINOR HEAD (*a*) . . | 44,93,047 | 50,55,070 | 45,38,000 | 48,97,000 |
| | | MINOR HEAD (*b*)—R. I. A. S. C. RECORD OFFICE. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . | | 67,700 | | 73,000 |
| 5 | 5 | (2) Pay of British soldiers | | 32,000 | | 31,000 |
| 67 | 67 | (3) Pay of establishments | | 70,700 | | 71,000 |
| | | (4) Kit and clothing allowances . . . | | 670 | | 600 |
| | | (5) Miscellaneous allowances and expenses . . | | 8,400 | | 8,400 |
| | | *Deduct*—Emergency cut in pay . . . | | *670* | | .. |
| | | TOTAL MINOR HEAD (*b*). | 1,87,367 | 1,78,800 | 1,83,000 | 1,84,000 |
| | | Carried over . | 46,80,414 | 52,33,870 | 47,21,000 | 50,81,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*a*).—*Supply Companies and Supply Depots.*—The system for the provision and maintenance of articles of Royal Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants and fuel) is as under :—

There is a District Supply Company or an Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Station Supply Depots and Sub-Depots, receive and check indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain in Peshawar a Reserve Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

In addition to their other duties, the District Supply Companies maintain Bakeries and Butcheries at the various stations within their districts.

2. Government bakeries bake all bread required for the Army, approximately 22 million loaves of bread annually.

3. Government butcheries functioning as such exist only at Razmak and Wana. At all other military stations meat is supplied locally by contractors through and under the supervision of the Royal Indian Army Service Corps.

Budget 1936-37 is less than budget 1935-36 by Rs. 1·58 lakhs due mainly to Indianisation.

*Minor Head* (*b*).—The Royal Indian Army Service Corps Record Office is located at Dagshai. It deals with the records of service of all Royal Indian Army Service Corps British other ranks and Indian ranks and Indian superior personnel and the administration of these classes of personnel.

Budget 1936-37 is more than budget 1935-36 by Rs. ·05 lakh due to normal fluctuations.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 46,80,414 | 52,33,870 | 47,21,000 | 50,81,000 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (c)—SCHOOL OF COOKERY. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 18,660 | | 8,700 |
| 4 | 4 | (2) Pay of British soldiers . . . | | 13,660 | | 13,900 |
| 7 | 7 | (3) Pay of Indian officers and other ranks and establishments . . | | 2,770 | | 2,850 |
| | | (4) Kit and clothing allowances. . . | | 360 | | 350 |
| | | (5) Miscellaneous allowances and expenses . | | 3,500 | | 3,500 |
| | | *Deduct*—Emergency cut in pay . .. | | *80* | | .. |
| | | TOTAL MINOR HEAD (c). | 35,536 | 38,870 | 31,000 | 29,300 |
| | | MINOR HEAD (*d*)—ANIMAL TRANSPORT. | | | | |
| | | Detailed heads— | | | | |
| 48 | 52 | (1) Pay of officers . | | 7,25,000 | | 7,80,000 |
| 39 | 37 | (2) Pay of British soldiers . . . | | 1,95,000 | | 1,80,000 |
| 129 | 125 | (3) Pay of Indian officers and other ranks and establishments . | | 26,87,960 | | 26,88,400 |
| 9,821 | 9,809 | | | | | |
| 105 | 105 | | | | | |
| 743 | 688 | | | | | |
| 1,576 | 1,576 | | | | | |
| 770 | 771 | (4) Pay of followers . | | 1,57,150 | | 1,47,000 |
| | | (5) Kit and clothing allowances . . . | | 2,79,150 | | 2,60,000 |
| | | (6) Miscellaneous allowances and expenses . | | 36,000 | | 34,000 |
| | | (7) *Deduct*—Credits for services rendered by Government transport to M. E. S., R. A. F. and A. F. I. units . . | | *2,000* | | *2,000* |
| | | *Deduct*—Emergency cut in pay . . . | | *4,900* | | .. |
| | | TOTAL MINOR HEAD (*d*). | 39,87,158 | 40,73,360 | 41,26,000 | 40,87,400 |
| | | Carried over . | 87,03,108 | 93,46,100 | 88,78,000 | 91,97,700 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head (c).—School of Cookery.*—Adequate and uniform training of all ranks who are required to cook for or to supervise the cooking arrangements of British units in India is given at the School of Cookery, Poona.

Budget 1936-37 is less than budget 1935-36 by Rs. ·10 lakh due mainly to the replacement of the Commandant by an officer on the retired list.

*Minor Head (d)—Animal Transport.*—The animal transport consists of the following :—

(*i*) 13 animal transport companies (mule) (3 troops).

(*ii*) 22 animal transport companies (mule) (4 troops).

(*iii*) 1 animal transport company (mule) (lower establishment) (2 troops).

(*iv*) 4 animal transport companies (camel) (Silladar).

In addition, there are detachments in Loralai and two animal transport training companies (mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are responsible for the training of reservists.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

Budget 1936-37 is more than budget 1935-36 by Rs. ·14 lakh due mainly to variations in establishments.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH OF THE

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 19 4-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 87,03,108 | 93,46,100 | 88,78,000 | 91,97,700 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*e*)—MECHANICAL TRANSPORT UNITS. | | | | |
| | | Detailed heads— | | | | |
| 87 | 73 | (1) Pay of officers . | | 13,00,000 | | 11,00 000 |
| 165 | 155 | (2) Pay of British soldiers and Anglo-Indians . | | 7,27,200 | | 7,00,000 |
| 60 | 54 | (3) Pay of Indian officers | | | | |
| 2,751 | 3,087 | and other ranks and | | | | |
| 225 | 216 | establishments . . | | 28,09,930 | | 27,40,000 |
| 1,048 | 768 | | | | | |
| 2,788 | 2,838 | | | | | |
| 459 | 432 | | | | | |
| 328 | 222 | (4) Pay of followers . | | 59,340 | | 50,000 |
| | | (5) Kit and clothing allowances. . . | | 1,50,640 | | 1,53,000 |
| | | (6) Deferred pay to Indian troops . . . | | 87,000 | | 75,000 |
| | | (7) Miscellaneous allowances and expenses . . | | 46,000 | | 46,000 |
| | | *Deduct*—Emergency cut in pay . . | | *13,500* | | ... |
| | | TOTAL MINOR HEAD (*e*). | 48,50,144 | 51,66,610 | 49,14,000 | 48,64,000 |
| | | MINOR HEAD (*f*)—R. I. A. S. C. TRAINING GROUP. | | | | |
| | | Detailed heads— | | | | |
| 16 | 16 | (1) Pay of officers . | | 2,60,000 | | 2,50,000 |
| 13 | 13 | (2) Pay of British soldiers . . . | | 60,000 | | 62,000 |
| 10 | 10 | (3) Pay of Indian officers | | | | |
| 440 | 440 | and other ranks, stud- | | | | |
| 17 | 17 | ents and establishments | | 2,07,000 | | 2,04,000 |
| 22 | 22 | | | | | |
| 40 | 42 | (4) Pay of followers . | | 7,300 | | 7,800 |
| | | (5) Kit and clothing allowances. . . | | 21,500 | | 21,500 |
| | | (6) Deferred pay to Indian troops . . . | | 2,500 | | 2,500 |
| | | (7) Miscellaneous allowances and expenses . | | 7,500 | | 6,500 |
| | | (8) *Deduct*—Credits on account of Mechanical Transport drivers trained for the R. A. F. | | *5,800* | | *4,000* |
| | | *Deduct*– Emergency cut in pay . . . | | *1,600* | | .. |
| | | TOTAL MINOR HEAD (*f*). | 5,50,285 | 5,58,400 | 5,64,000 | 5,50,300 |
| | | Carried over | 1,41,03,537 | 1,50,71,110 | 1,43,56,000 | 1,46,12,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Mechanical Transport Service.*—The units and formations comprising the Mechanical Transport Service in peace as reorganised in September 1935 are:

(*i*) Mechanical transport units (load carrying coys.; mobile repair units and motor ambulance units).
(*ii*) Royal Indian army service corps training group.
(*iii*) Technical inspectors of mechanical transport.
(*iv*) Headquarters, maintenance group (mechanical transport).
(*v*) Heavy repair shops (mechanical transport).
(*vi*) Central mechanical transport stores depot.
(*vii*) Vehicle reserve depot (mechanical transport).
(*viii*) Experimental section (mechanical transport).
(*ix*) Headquarters, Chaklala (included in mechanical transport units).

The duties assigned to the respective units and formations are described in detail under the respective minor heads.

*Minor Head (e).—Mechanical Transport Units—*

There are—

(*i*) Load carrying units:—
(*a*) Six Mechanical Transport Companies equipped with 30 cwt. four or six-wheeled lorries consisting of a headquarter and four 30-cwt. four or six-wheeled sections each;
(*b*) Four Independent Mechanical Transport sections on the Higher Establishment, equipped with 3 ton six-wheeled lorries;
(*c*) Four Independent Mechanical Transport Sections on the Lower Establishment, equipped with 3 ton six-wheeled lorries; and
(*d*) Eight Independent Mechanical Transport Sections, equipped with 30 cwt., four or six-wheeled lorries.
(*ii*) 5 Motor Ambulance units each consisting of:—
(*a*) Headquaters;
(*b*) One Motor Ambulance Section;
(*c*) Mobilization Reserve vehicles and drivers for Cavalary Field Ambulances and Field Ambulances (except for No. 3 M. A. U.);
(*d*) Motor Ambulances and drivers for duty with military hospitals.
(*iii*) Mobile repair units:—
Motor Mechanical Transport Companies (2) consisting of 2 Headquarters and 4 Sections.
(*iv*) Headquaters, Chaklala.

2. The mobile repair units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to fighting units, *e.g.*, signals and sappers and miners.

3. Budget 1936-37 for the M. T. Services *i.e.* minor heads (*e*) to (*l*) is less than budget 1935-36 by Rs. 2·65 lakhs due mainly to reduction in establishments as a result of reorganisation.

*Minor Head (f).—The R. I. A. S. C. Training Group.*—The R. I. A. S. C. training group consist of one headquarters, a mechanical transport training battalion and an R. I. A. S. C. school. The function of the R. I. A. S. C. training group is to train all ranks of the Royal Indian Army Service Corps in the duties of the supply, animal transport and mechanical transport services.

MAIN HEAD 2.—

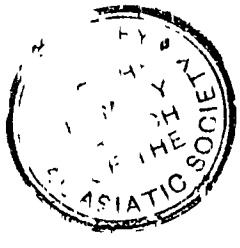
| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,41,03,537 | 1,50,71,110 | 1,43,56,000 | 1,46,12,000 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*g*)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT. | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of officers. . | | 2,40,000 | | 2,40,000 |
| 8 | 8 | (2) Pay of British soldiers | | 38,500 | | 42,000 |
| .. | .. | | | | | |
| 21 | 21 | (3) Pay of establish- | | | | |
| 12 | 12 | ments . . . | | 24,500 | | 24,500 |
| 2 | 2 | | | | | |
| 13 | 13 | (4) Pay of followers | | 2,000 | | 2,300 |
| | | (5) Kit and clothing allowances . . | | 1,500 | | 1,500 |
| | | (6) Deferred pay to Indian troops . . . | | .. | | 500 |
| | | (7) Miscellaneous allowances and expenses . | | 3,500 | | 3,500 |
| | | *Deduct*—Emergency cut in pay . | | *1,250* | | .. |
| | | TOTAL MINOR HEAD (*g*) | 2,99,642 | 3,08,750 | 3,35,000 | 3,14,300 |
| | | MINOR HEAD (*h*)—HEADQUARTERS MAINTENANCE GROUP, M. T. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of officers . | | 87,500 | | 81,000 |
| 4 | 4 | (2) Pay of British soldiers | | 24,500 | | 22,000 |
| .. | .. | (3) Pay of Indian officers and other ranks and | | | | |
| 31 | 31 | establishments . . | | 49,000 | | 80,000 |
| 20 | 20 | (4) Temporary Labour . | | .. | | .. |
| 2 | 47 | (5) Kit and clothing | | | | |
| 10 | 19 | allowances . . | | 1,500 | | 2,800 |
| | | (6) Deferred pay to Indian troops . . | | 600 | | 2,400 |
| | | (7) Miscellaneous allowances and expenses . | | 4,000 | | 4,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *600* | | .. |
| | | TOTAL MINOR HEAD (*h*) . | .. | 1,66,500 | 1,91,000 | 1,92,200 |
| | | Carried over . | 1,44,03,179 | 1,55,46,360 | 1,48,82,000 | 1,51,18,500 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (g).—Technical Inspectors of Mechanical Transport.*—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (*i*) that repairs are properly executed and stores economically used and (*ii*) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

*Minor Head (h).—Headquarters Maintenance Group, Mechanical Transport.*—This formation is responsible for standardising the system of repair in all heavy repair shops (M. T.) and exercising a general control over all maintenance units in the Royal Indian Army Service Corps (M. T.).



MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,44,03,179 | 1,55,46,360 | 1,48,82,000 | 1,51,18,500 |
| | | SUB-HEAD C—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*i*).—HEAVY REPAIR SHOPS, M. T. | | | | |
| | | Detailed heads— | | | | |
| 17 | 18 | (1) Pay of officers . . | | 2,80,000 | | 3,07,500 |
| 83 | 84 | (2) Pay of British soldiers . . | | 4,01,000 | | 4,06,000 |
| 5 | 6 | (3) Pay of Indian officers | | | | |
| 110 | 116 | and other ranks and | | | | |
| 94 | 94 | establishments . | | 11,31,000 | | 10,86,760 |
| 932 | 932 | (4) Temporary labour . | | 29,000 | | 29,000 |
| 131 | 131 | (5) Kit and clothing allowances . . | | 36,000 | | 38,940 |
| | | (6) Deferred pay to Indian troops . . | | 3,200 | | 4,000 |
| | | (7) Miscellaneous allowances and expenses . . | | 19,500 | | 20,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *6,450* | | .. |
| | | TOTAL MINOR HEAD (*i*) . | 27,35 859 | 18,93,250 | 18,91,000 | 18,92,700 |
| | | MINOR HEAD (*j*)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . | | 90,000 | | 85,000 |
| 19 | 19 | (2) Pay of British soldiers | | 1,25,000 | | 1,25,000 |
| .. | .. | (3) Pay of Indian officers | | | | |
| 15 | 15 | and other ranks and | | | | |
| 123 | 123 | establishments . . | | 2,23,000 | | 2,23,000 |
| 26 | 26 | (4) Temporary labour . | | .. | | .. |
| 90 | 90 | (5) Kit and clothing allowances . . | | 3,500 | | 3,000 |
| | | (6) Deferred pay to Indian troops . . | | 300 | | 600 |
| | | (7) Miscellaneous allowances and expenses . | | 17,500 | | 11,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,600* | | .. |
| | | TOTAL MINOR HEAD (*j*) . | | 4,57,700 | 4,45,000 | 4,47,600 |
| | | Carried over . | 1,71,39,038 | 1,78,97,310 | 1,72,18,000 | 1,74,58,800 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (i)—Heavy Repair Shops (M. T.).*—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in heavy repair shop (M. T.) Class I, Chaklala. With effect from 1st April 1936, 22 vacancies per year within the present sanctioned establishment of apprentices will be offered to Anglo-Indian boys.

*Minor Head (j)—Central M. T. Stores Depot.*—This depot deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanically propelled vehicles. The depot is also responsible for the preparation of the specification and compilation of drawings of spare parts, etc.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward. | 1,71,39,038 | 1,78,97,310 | 1,72,18,000 | 1,74,58,800 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*k*)—VEHICLE RESERVE DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . | | 30,000 | | 31,900 |
| 8 | 8 | (2) Pay of British soldiers . . | | 40,000 | | 45,000 |
| 1 | 1 | (3) Pay of Indian officers | | | | |
| 54 | 102 | and other ranks and | | | | |
| 13 | 13 | establishments . . | | 78,800 | | 90,000 |
| 22 | 22 | (4) Temporary labour . | | 1,500 | | 1,500 |
| 89 | 89 | (5) Kit and clothing allowances . . . | | 5,000 | | 6,500 |
| | | (6) Defferred pay to Indian troops . . | | 1,700 | | 1,900 |
| | | (7) Miscellaneous allowances and expenses . | | 3,000 | | 3,700 |
| | | *Deduct*—Emergency cut in pay . . . | | *450* | | |
| | | TOTAL MINOR HEAD (*k*) . | | 1,59,550 | 1,61,000 | 1,80,500 |
| | | MINOR HEAD (*l*)—EXPERIMENTAL SECTION, M. T. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . | | 46,240 | | 47,700 |
| 8 | 8 | (2) Pay of British soldiers | | 26,000 | | 27,500 |
| .. | .. | (3) Pay of Indian officers | | | | |
| 9 | 9 | and other ranks and | | | | |
| 3 | 3 | establishments . . | | 24,000 | | 24,500 |
| 13 | 13 | (4) Temporary labour . | | .. | | .. |
| 2 | 4 | (5) Kit and clothing allowances . . | | 1,500 | | 1,400 |
| | | (6) Deferred pay to Indian troops . . | | 300 | | 500 |
| | | (7) Miscellaneous allowances and expenses . | | 500 | | 400 |
| | | *Deduct*—Emergency cut in pay . . . | | *350* | | .. |
| | | TOTAL MINOR HEAD (*l*) . | | 98,190 | 99,000 | 1,02,000 |
| | | MINOR HEAD (*m*) MILITARY LAUNCHES . | | 2,37,000 | | 2,75,700 |
| | | *Deduct*—Emergency cut in pay . | | *50* | | .. |
| | | TOTAL MINOR HEAD (*m*) . | 77,048 | 2,36,950 | 90,000 | 2,75,700 |
| | | TOTAL SUB-HEAD C | 1,72,16,086 | 1,83,92,000 | 1,75,68,000 | 1,80,17,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (k).—Vehicle Reserve Depot, M. T.*—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in heavy repair shop (M. T.) Class I Chaklala. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and those passing in and out of heavy repair shop before and after repairs.

*Minor Head (l).—Experimental Section (M. T.).*—Experimental trials on vehicles and equipment are carried out in this unit.

*Minor Head (m).—Military Launches.*—

Budget 1935-36 included a sum of Rs. 1·47 lakhs for the purchase of a steam launch in place of S. L. "Roberts". The type of vessel to be brought not having been decided on the amount provided in 1935-36 has lapsed and the Budget 1936-37 includes a provision of Rs. 1·85 lakhs on this account.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS. | | | | |
| | | MINOR HEAD (*a*)—REMOUNT DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 11 | 11 | (1) Pay of officers . . | | 1,72,050 | | 1,69,750 |
| 16 | 14 | (2) Pay of British soldiers and assistant surgeons | | 91,900 | | 80,000 |
| 151 | 5 | (3) Pay of Indian officers and other ranks . . | | 49,580 | | 5,600 |
| 1,683 | 1,676 | (4) Pay of permanent establishments . . | | 3,14,520 | | 3,09,000 |
| | | (5) Pay of temporary establishments and labour . . | | 2,05,330 | | 1,88,320 |
| | | (6) Kit and clothing allowances . . . | | 7,800 | | 3,000 |
| | | (7) Miscellaneous allowances and expenses. | | 94,560 | | 93,850 |
| | | (8) Construction, repairs and maintenance of buildings, roads, drains, etc . | | 1,80,160 | | 1,37,300 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,320* | | .. |
| | | TOTAL MINOR HEAD (*a*) | 10,16,660 | 11,14,580 | 11,00,000 | 9,91,820 |
| | | MINOR HEAD (*b*)—CULTIVATION FARMS. | | | | |
| | | Detailed heads— | | | | |
| 27 | 27 | (1) Pay of permanent establishments . . | | 10,200 | | 10,000 |
| | | (2) Pay of temporary establishments and labour | | 3,00,860 | | 3,00,000 |
| | | (3) Miscellaneous allowances and expenses . | | 69,260 | | 79,740 |
| | | *Deduct*—Emergency cut in pay . . . . | | *20* | | .. |
| | | TOTAL MINOR HEAD (*b*) | 3,91,520 | 3,80,300 | 3,87,000 | 3,89,740 |
| | | MINOR HEAD (*c*)—BREEDING OPERATIONS. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers . . | | 1,42,000 | | 1,30,000 |
| 1 | 1 | (2) Pay of British soldiers. | | 4,480 | | 4,000 |
| 5 | 5 | (3) Pay of Indian Officers. | | 21,180 | | 21,800 |
| 1,184 | 1,182 | (4) Pay of permanent establishments . . | | 3,14,750 | | 3,13,570 |
| | | (5) Pay of temporary establishment and labour | | 9,270 | | 11,830 |
| | | (6) Miscellaneous allowances and expenses . | | 61,640 | | 60,710 |
| | | (7) Feed of animals . . | | 30,970 | | 22,000 |
| | | (8) Prizes and premiums paid to horse breeders from branding and covering fees . . | | 12,000 | | 11,410 |
| | | (9) Construction, repairs and maintenance of buildings, roads and drains, etc. . . | | 30,050 | | 30,120 |
| | | *Deduct*—Emergency cut in pay . | | *1,220* | | .. |
| | | TOTAL MINOR HEAD (*c*) . | 5,66,313 | 6,25,120 | 5,71,000 | 6,05,440 |
| | | MINOR HEAD (*d*)—REMOUNT SQUADRON : | | | | |
| — | 148 | (1) Pay of Indian officers and other ranks . . | | | | 46,400 |
| | | (2) Kit and clothing allowances . . . . | | | | 4,600 |
| | | TOTAL MINOR HEAD (*d*) . | .. | .. | .. | 51,000 |
| | | TOTAL SUB-HEAD D . | 19,74,493 | 21,20,000 | 20,58,000 | 20,38,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head (D).—Remount Depots and Breeding Operations :—*

The army remount department is responsible for the supply of all classes of animals to the Army in India. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The army remount department maintains 313 horses and 212 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, *viz.*, one at Mona (Punjab) for the production of donkey stallions and the other at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian horses are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 550 full grown mules and 240 Indian remounts.

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,790 horses, and 330 mountain artillery mules are imported from overseas.

5. There are two Australian remount depots, *viz.*, at Ahmednagar (Deccan), and Saharanpur (U.P.) where imported horses are acclimatized for about nine months before issue to the service. The authorised complement of animals in these depots is 1,644 Australian horses (including war reserve) and 50 full grown equipment mules, besides which up to 300 horses may be boarded out to private individuals and 116 horses are maintained at the Equitation School, Saugor.

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

7. Budget 1936-37 is less than budget 1935-36 by Rs. ·82 lakh due mainly to smaller provision for construction repairs and maintenance of buildings and minor variations in establishments.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD E.—ARMY VETERINARY SERVICES. | | | | |
| | | MINOR HEAD (*a*)—VETERINARY HOSPITALS. | | | | |
| | | Detailed heads— | | | | |
| 37 | 52 | (1) Pay of officers | | 4,95,100 | | 5,66,660 |
| 3 | 3 | (2) Pay of British soldiers | | 16,710 | | 17,000 |
| 786 | 784 | (3) Pay of Indian officers and other ranks and establishments | | 3,38,200 | | 3,28,440 |
| 87 | 89 | (4) Pay of followers | | 17,750 | | 17,000 |
| | | (5) Kit and clothing allowances | | 22,240 | | 21,000 |
| | | (6) Miscellaneous allowances and expenses | | 17,600 | | 21,700 |
| | | *Deduct*—Emergency cut in pay | | *2,460* | | .. |
| | | TOTAL MINOR HEAD (*a*). | 9,08,744 | 9,05,140 | 9,27,000 | 9,71,800 |
| | | MINOR HEAD (*b*)—VETERINARY SCHOOLS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers | | 39,800 | | 37,070 |
| 1 | 1 | (2) Pay of British soldiers | | 6,100 | | 3,050 |
| 2 | 2 | (3) Pay of Indian officers and other ranks and establishments | | 1,350 | | 1,370 |
| | | (4) Kit and clothing allowances | | 90 | | 90 |
| | | (5) Miscellaneous allowances and expenses | | 420 | | 420 |
| | | *Deduct*—Emergency cut in pay | | *180* | | .. |
| | | TOTAL MINOR HEAD (*b*). | 39,149 | 47,580 | 46,000 | 42,000 |
| | | MINOR HEAD (*c*)—VETERINARY RECORD OFFICE. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of establishments | | 5,600 | | 4,500 |
| | | (2) Miscellaneous allowances and expenses | | 700 | | 700 |
| | | (3) *Deduct*—Emergency cut in pay | | *20* | | .. |
| | | TOTAL MINOR HEAD (*c*) | 5,792 | 6,280 | 7,000 | 5,200 |
| | | *Training of Military Veterinary students at the Punjab Veterinary College, Lahore* | | .. | | .. |
| | | TOTAL SUB-HEAD E. | 9,53,685 | 9,59,000 | 9,80,000 | 10,19,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a). Veterinary Hospitals.*—The army veterinary services are responsible for the welfare of the animals of the army, including those of remount depots and military farms department, about 78,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 25 veterinary hospitals, class II, 25 branch veterinary hospitals, 9 sick lines and a central veterinary laboratory at Lahore. The staff and establishment maintained consists of 62 British officers (including a leave reserve of 5), 15 Indian Commissioned officers, 4 British other ranks, 119 veterinary assistant surgeons, 622 Indian other ranks (including 77 *reservists*), 57 clerical establishments and 89 followers, class I. The Indian other ranks organised into 14 sections are posted to veterinary hospitals during peace and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals, excepting very minor cases, and the percentage of animals so treated amount to 6 in the case of horses, 2·5 in the case of mules and 8 in the case of camels.

Budget 1936-37 is more than budget 1935-36 by ·67 lakh due mainly to an underestimate in 1935-36 and to the formation of a Central Veterinary Laboratory at Lahore.

*Minor Head (b).*—There are two army veterinary schools located at Ambala and Poona. Their functions include the technical training of Indian army veterinary corps personnel and training of officers, warrant and non-commissioned officers and men of the British and Indian units in veterinary first aid and animal hygiene.

The decrease of Rs. ·05 lakh in budget 1936-37 as compared with budget 1935-36 is due to normal fluctuations.

*Minor Head (c).*—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers.

MAIN HEAD 2.—

| Numbers, 1935-36. | Numbers, 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs |
| | | SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS. | | | | |
| | | MINOR HEAD (*a*)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INSPECTORATE OF GENERAL STORES AND CLOTHING. | | | | |
| | | Detailed heads— | | | | |
| 91 | 89 | (1) Pay of officers . . | | 11,20,000 | | 11,30,000 |
| 497 | 495 | (2) Pay of British other ranks . . . | | 24,24,000 | | 24 37,000 |
| 1,440 | 1,454 | (3) Pay of Indian officers and other ranks. | | 5,17,000 | | 5,26,000 |
| 548 | 547 | (4) Pay of medical, clerical and menial establishments and railway staff | | 5,81,350 | | 5,80,000 |
| 117 | 122 | (5) Temporary establishments in stores section. | | 11,55,660 | | 11,34,000 |
| | | (6) Temporary establishments in workshops . | | 10,35,000 | | 9,75,000 |
| 78 | 85 | (7) Pay of artificers . | | 1,44,000 | | 1,20,000 |
| | | (8) Kit and clothing allowances. . . | | 78,000 | | 77,000 |
| | | (9) Miscellaneous allowances and expenses . . | | 1,14,000 | | 1,20,000 |
| | | (10) *Deduct*—Credit for storage charges . . | | *73,670* | | *74,000* |
| | | *Deduct*—Emergency cut in pay . . . . | | *20,460* | | .. |
| | | TOTAL MINOR HEAD (*a*). | 67,19,982 | 70,74,880 | 69,42,000 | 70,25,000 |
| | | MINOR HEAD (*b*)—I. A. O C. SCHOOL OF INSTRUCTION. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . | | 39,030 | | 41,300 |
| 5 | 4 | (2) Pay of British Soldiers . . . | | 23,150 | | 19,550 |
| 16 | 18 | (3) Pay of Indian officers and other ranks . | | 7,370 | | 7,000 |
| 15 | 13 | (4) Pay of establishments | | 14,730 | | 14,010 |
| | | (5) Kit and clothing allowances . . . | | 910 | | 890 |
| | | (6) Miscellaneous allowances and expenses . | | 1,250 | | 1,250 |
| | | *Deduct*—Emergency cut in pay . . . . | | *320* | | .. |
| | | TOTAL MINOR HEAD (*b*). | 84,892 | 86,120 | 79,000 | 84,000 |
| | | TOTAL SUB-HEAD F. . | 68,04,874 | 71,61,000 | 70,21,000 | 71,09,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Arsenals, Ordnance and Clothing Depots and Inspectorate of General Stores and Clothing—.*

*Arsenals and Ordnance Depots.*—There are at present six arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta, Mingaladon (Burma) and Allahabad and four ordnance depots at Fort William, Bombay, Drigh Road (Karachi) and Lahore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, Mingaladon and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpore. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing stores and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. *Inspectorate of General Stores and Clothing—*

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief Ordnance Officer, I. G. S., Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

This Inspectorate is administered by the Director of Ordnance Services. The functions of the organisation are :—

(*a*) to inspect the outturn of the Harness and Saddlery and Clothing Factories;

(*b*) to carry out the initial inspection and chemical tests as necessary of general stores which include brushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores; and

(*c*) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

In addition, each of the above officers advises the Director of Artillery on all technical questions concerned with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the Army.

4. The provision under head 2-F (*a*) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O C. establishments employed at those Headquarters amounts to Rs. 2,68,440 and Rs. 3,07,950 provided under Head 4—A (*g*) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

Budget 1936-37 is less than budget 1935-36 by Rs. ·50 lakh due mainly to reduction in temporary establishments partly counterbalanced by the restoration of the emergency cut in pay.

*Minor Head (b).—I. A. O. C. School of Instruction—*

This school is located at Kirkee and was established in 192-. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1934-35 was 55. Three courses of about 3 to 5 months' duration are held yearly.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD G.—EDUCATION OF MILITARY STUDENTS AT MEDICAL COLLEGES AND SCHOOLS. | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of instructional staff | | 19,430 | | 12,520 |
| | | (2) Pay of students . | | 79,240 | | 12,620 |
| | | (3) Kit and clothing allowances . . . | | 2,160 | | 1,410 |
| | | (4) Miscellaneous allowances and expenses . | | 16,610 | | 11,130 |
| | | (5) Capitation payments to Local Governments . | | 1,28,610 | | 1,09,320 |
| | | *Deduct*—Emergency cut in pay | | *50* | | .. |
| | | TOTAL SUB-HEAD G. . | 3,51,344 | 2,46,000 | 2,42,000 | 2,07,000 |
| | | SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION | | | | |
| | | Detailed head— | | | | |
| | | (1) Disposals dump maintenance expenses | .. | | | |
| | | TOTAL SUB-HEAD H | .. | | | .. |
| | | SUB HEAD I.—MEDICAL SERVICES. | | | | |
| | | MINOR HEAD (*a*) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C. | | | | |
| | | Detailed heads— | | | | |
| 506 | 508 | (1) Pay of officers . . | | 74,87,890 | | 74,56,110 |
| 411 | 413 | (2) Pay of Royal Army Medical Corps other ranks | | 6,92,470 | | 6,82,760 |
| 867 | 867 | (3) Pay of assistant and sub-assistant surgeons | | 25,39,500 | | 25,09,680 |
| 321 | 321 | (4) Pay of nurses and matrons . | | 10,40,150 | | 10,65,030 |
| | | (5) Pay of Indian subordinate personnel . . | | 1,53,860 | | 1,67,67 |
| 12,552 | 12,552 | (6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps . | | 21,70,300 | | 21,65,53 |
| | | (7) Kit and Clothing allowances . . | | 2,45,210 | | 2,40,16 |
| | | (8) Miscellaneous and incidental expenses . | | 4,01,200 | | 4,01,62 |
| | | (9) Charges on account of X-Ray installations . | | 80,000 | | 80,00 |
| | | (10) Customs duty charges | | 3,000 | | 4,54 |
| | | (11) Grants for upkeep of laboratories . | | 37,200 | | 36,94 |
| | | (12) *Deduct*—Credits on account of hospital charges of R. A. F. personnel . . | | *61,100* | | *61,6* |
| | | (13) *Deduct*—Credits on account of dentistry charges of R. A. F. personnel . . | | *6,680* | | *6,4* |
| | | *Deduct*—Emergency cut in pay | | *44,000* | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 1,39,12,415 | 1,47,39,000 | 1,45,20,000 | 1,47,42,00 |
| | | MINOR HEAD (*b*)—CONVALESCENT HOMES FOR OFFICERS. | | 12,030 | | 12,00 |
| | | *Deduct*—Emergency cut in pay | | *30* | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 11,985 | 12,000 | 11,000 | 12,000 |
| | | TOTAL SUB-HEAD I. | 1,39,24,400 | 1,47,51,000 | 1,45,31,000 | 1,47,54,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head G.—Medical Colleges and Schools.*—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta, Bombay and Madras and in the medical schools at Agra, Amritsar and Stanley Medical School, Madras before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained for military duty, but a portion is employed in the Civil Department and is liable to be recalled to military duty in case of emergency.

Budget 1936-37 is less than budget 1935-36 by Rs. ·39 lakh due to a reduction in the number of students consequent on the decision to recruit qualified Sub-assistant Surgeons direct.

*Sub-Head 2-H.—Central Disposals Organization.*—The Central Disposals Organisation was originally created in July 1926 and now consists of:—

(1) Headquarters Organisation which forms part of the Contracts Directorate under the Master General of Ordnance in India.

(2) A dump at Moghalpura.—This is at present closed and no provision is, therefore, included. It may, however, be re-opened at any time the activities of the organisation so demand.

*Sub-Head I.—Medical Services—*

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence Estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitalsshould have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 27 hospitals first class, 20 second class, 33 third class, 37 fourth class and 21 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2·59 per cent. of British troops, 1·64 per cent. of Indian troops and 1·04 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 228 Royal Army Medical Corps officers, 324 Indian Medical Service officers, 25 Dental officers, 372 Royal Army Medical Corps other ranks, 41 Army Dental Corps other ranks, 278 nurses, 43 matrons, 328 assistant surgeons, 539 sub-assistant surgeons, 8,982 Indian Hospital Corps personnel and 3,570 reservists. In addition, 162 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Budget 1936-37 is more than budget 1935-36 by Rs. ·03 lakh due mainly to the restoration of the emergency cut in pay partly counterbalanced by minor savings under various heads.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MAIN HEAD 2.—

| Numbers, 1935-36. | Numbers, 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD J.—MILITARY ACCOUNTS OFFICES. | | | | |
| | | MINOR HEAD (*a*)—MILITARY ACCOUNTANT GENERAL. | | | | |
| | | Detailed heads— | | | | |
| 8 | 9 | (1) Pay of officers . . | | 1,33,000 | | 1,38,000 |
| 138 | 156 | (2) Pay of establishments | | 3,96,000 | | 4,28,000 |
| | | (3) Miscellaneous . . | | 89,000 | | 1,22,000 |
| | | (4) Transportation . | | 25,200 | | 25,000 |
| | | (5) Leave passage concessions . . . | | 2,600 | | 2,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,800* | | .. |
| | | TOTAL MINOR HEAD (*a*). | 6,07,090 | 6,44,000 | 6,40,000 | 7,15,000 |
| | | MINOR HEAD (*b*)—COMMANDS AND DISTRICTS OFFICES. | | | | |
| | | Detailed heads— | | | | |
| 115 | 116 | (1) Pay of officers . . | | 10,61,000 | | 10,60,000 |
| 3,350 | 3,163 | (2) Pay of establishments | | 58,58,000 | | 57,80,000 |
| | | (3) Miscellaneous . . | | 2,09,000 | | 2,08,000 |
| | | (4) Transportation . | | 2,41,000 | | 2,49,000 |
| | | (5) Leave passage concessions . . | | 18,000 | | 13,000 |
| | | (6) Charges for payment of pensions . | | 3,34,000* | | 3,31,000* |
| | | (7) Military Treasure Chests . . . | | 13,700 | | 14,000 |
| | | (8) *Deduct*—Credits for services rendered to other Departments, etc. . . . | | *71,200* | | *73,000* |
| | | *Deduct*—Emergency cut in pay . . . | | *27,500* | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 71,34,849 | 76,36,000 | 75,93,000 | 75,82,000 |
| | | Carried over . | 77,41,939 | 82,80,000 | 82,33,000 | 82,97,000 |

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 55 officers including military officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows :—

(1) At the head of the Department, there is a Military Accountant General whose functions are :—

(i) To administer the department, under the control of the Financial Adviser, Military Finance.

(ii) To organise the arrangements for the disbursement of pay to officers and men of the Defence Services.

(iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.

(iv) To examine all general questions of accounting and audit.

(v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.

(vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.

(vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.

(viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Naval Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and the District Commanders, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

| Command Controllers. | Districts and Brigades dealt with in each Command office |
|---|---|
| Controller of Military Accounts, Northern Command. | Peshawar, Rawalpindi, Kohat and Waziristan Districts. |
| Controller of Military Accounts, Southern Command | Deccan, Bombay, Madras and Central Provinces Districts and Poona Independent Brigade. |
| Controller of Military Accounts, Eastern Command. | Meerut, Presidency and Assam and Lucknow Districts and Delhi Brigade. |
| Controller of Military Accounts, Western Command. | Baluchistan District, Sind Independent Brigade Area and Zhob Area. |

(3) There is a Controller of Military Accounts for each of the other Military Districts *viz.*, Lahore, and Burma Districts. With the Office of the Controller of Military Accounts, Lahore District, both the pension offices previously situated at Lahore and Mhow have been amalgamated and the officer-in-charge of the combined office has been designated the Controller of Military Accounts and Pensions, Lahore. This office now deals with the payment, audit and adjustment of all claims to pension excepting those arising in Burma District which are dealt with by the Controller of Military Accounts Burma District. This office also deals with service funds excepting I. O. D. and I. O. F. W. P. Funds.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 77,41,939 | 82,80,000 | 82,33,000 | 82,97,000 |
| | | SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—*contd.* | | | | |
| | | MINOR HEAD (c)—ARMY FACTORY ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of officers . | | 1,31,500 | | 1,35,000 |
| 551 | 535 | (2) Pay of establishments | | 9,36,700 | | 9,27,000 |
| | | (3) Miscellaneous . | | 18,000 | | 18,000 |
| | | (4) Transportation. | | 18,500 | | 19,000 |
| | | (5) Leave passage concessions . . . | | .. | | .. |
| | | (6) Charges for payment of pensions . . | | 11,000* | | 12,000* |
| | | *Deduct*—Emergency cut in pay . . | | *4,400* | | .. |
| | | TOTAL MINOR HEAD (c) | 10,86,120 | 11,11,300 | 11,38,000 | 11,11,000 |
| | | MINOR HEAD (d)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of officers. . | | 50,280 | | 47,700 |
| 84 | 91 | (2) Pay of establishments. | | 1,42,500 | | 1,59,500 |
| | | (3) Miscellaneous . | | 6,000 | | 6,000 |
| | | (4) Transportation | | 19,500 | | 19,400 |
| | | (5) Leave passage concessions . . | | .. | | .. |
| | | (6) Percentage charges for works audit . . | | 14,500 | | 15,400 |
| | | *Deduct*—Emergency cut in pay . . . | | *780* | | .. |
| | | TOTAL MINOR HEAD (d) . | 2,17,645 | 2,32,000 | 2,40,000 | 2,48,000 |
| | | MINOR HEAD (e)—CONTROLLER OF NAVAL ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . . | | 26,430 | | 26,700 |
| 76 | 76 | (2) Pay of establishments | | 1,44,250 | | 1,45,500 |
| | | (3) Miscellaneous . . | | 3,540 | | 3,500 |
| | | (4) Transportation . | | 1,500 | | 1,300 |
| | | (5) Leave passage concessions . . . | | .. | | .. |
| | | (6) *Deduct*—Credits for services rendered to other Departments, etc. . . . | | *33,500* | | *33,000* |
| | | *Deduct*—Emergency cut in pay . . . | | *520* | | .. |
| | | TOTAL MINOR HEAD (e) . | 1,36,662 | 1,41,700 | 1,39,000 | 1,44,000 |
| | | TOTAL SUB-HEAD J . | 91,82,366 | 97,65,000 | 97,50,000 | 98,00,000 |

* The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. These agencies are employed for the convenience of pensioners.

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and accounts of passage and I. O. D and I. O. F. W. P. Funds.

3. The cardinal principles of the existing system of accounts are:—

(*a*) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).

(*b*) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.

(*c*) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.

(*d*) The audit of store accounts by a system of local audit which includes a continuous verification of stock.

4. Budget 1936-37 is more than budget 1935-36 by Rs. ·35 lakh due mainly to the restoration of the emergency cut in pay and grant of increment partly counterbalanced by reduction in establishments.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Actuals, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS. | | | | |
| | | MINOR HEAD (*a*)—PRESBYTERIAN CHURCH. | | | | |
| | | Detailed heads— | | | | |
| 6 | 7 | (1) Pay of chaplains | | 47,000 | | 65,400 |
| | | (2) Incidental expenses | | 3,100 | | 2,970 |
| | | *Deduct*—Emergency cut in pay | | *190* | | .. |
| | | TOTAL MINOR HEAD (*a*). | 64,891 | 49,910 | 60,000 | 68,370 |
| | | MINOR HEAD (*b*)—CHURCH OF ROME. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains | | 2,37,600 | | 2,37,600 |
| | | (2) Incidental expenses | | 17,010 | | 18,640 |
| | | TOTAL MINOR HEAD (*b*) | 2,55,957 | 2,54,610 | 2,52,000 | 2,56,240 |
| | | MINOR HEAD (*c*)—METHODIST CHURCH. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains | | 79,670 | | 77,100 |
| | | (2) Incidental expenses | | 21,170 | | 21,170 |
| | | TOTAL MINOR HEAD (*c*) | 1,01,108 | 1,00,840 | 96,000 | 98,270 |
| | | MINOR HEAD (*d*)—BAPTIST AND CONGREGATIONAL CHURCHES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains | | 22,580 | | 23,160 |
| | | (2) Incidental expenses | | 3,060 | | 3,060 |
| | | TOTAL MINOR HEAD (*d*) | 27,399 | 25,640 | 25,000 | 26,220 |
| | | MINOR HEAD (*e*)—*Deduct*—PROPORTIONATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVERABLE FROM THE ROYAL AIR FORCE | .. | .. | .. | *14,100* |
| | | TOTAL SUB-HEAD K. | 4,49,355 | 4,31,000 | 4,33,000 | 4,35,000 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Sub-Head K.—Ecclesiastical Establishments.*—Under this head are provided certain charges on religious ministration of British troops and their families.

Budget 1936-37 is more than budget 1935-36 by Rs. ·04 lakh due mainly to inclusion of provision for an additional chaplain partly counterbalanced by a credit for the proportionate cost debitable to the Royal Air Force.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD L.—CANTONMENTS. | | | | |
| | | MINOR HEAD (*a*)—ADMINISTRATIONS. | | | | |
| | | Detailed heads— | | | | |
| 52 | 52 | (1) Pay of officers . | | 7,36,000 | | 7,20,200 |
| | | (2) Pay of establishments | | 35,000 | | 37,000 |
| | | (3) Incidental and miscellaneous expenses . | | 8,200 | | 8,200 |
| | | (4) Telephones . . | | .. | | 800 |
| | | *Deduct*—Emergency cut in pay . . . | | *3,500* | | |
| | | TOTAL MINOR HEAD (*a*) | 7,65,166 | 7,75,700 | 7,60,000 | 7,66,200 |
| | | MINOR HEAD (*b*)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Ordinary grants-in-aid. | | 68,000 | | 59,800 |
| | | (2) Special grants-in-aid . | | 75,000 | | 75,000 |
| | | (3) Cost of water supplied by M. E. S. to non-entitled consumers . | | 9,92,000 | | 10,33,000 |
| | | (4) *Deduct*—Receipts on above account. . | | *5,00,000* | | |
| | | TOTAL MINOR HEAD (*b*) . | 8,08,547 | 6,35,000 | 11,35,000 | 11,67,800 |
| | | MINOR HEAD (*c*)—MILITARY ESTATES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of establishments . . . | | 1,15,600 | | 1,16,000 |
| | | (2) Incidental and miscellaneous expenses . | | 75,000 | | 78,000 |
| | | (3) Telephones . . | | | | 1,000 |
| | | *Deduct*—Emergency cut in pay . . . . | | *300* | | .. |
| | | TOTAL MINOR HEAD (*c*) | 1,77,537 | 1,90,300 | 1,92,000 | 1,95,000 |
| | | TOTAL SUB-HEAD L. . | 17,51,250 | 16,01,000 | 20,87,000 | 21,29,000 |

## ADMINISTRATIVE SERVICES—*contd.*

...

EXPLANATIONS.

*Minor Head* (*a*)—*Administration.*—The municipal administration of cantonments in India is carried out under the provisions of the Cantonments Act, 1924, by officers of the Cantonments Department who are paid from Defence estimates. A few of the smaller cantonments, are in charge of executive officers of the Cantonments Department, employed in the neighbouring cantonments. The inspection staff included in the Cantonments Department consists of one Director of Military Lands and Cantonments at the Headquarters of Government and 3 Inspecting and 3 Assistant Inspecting officers at the Headquarters of the Northern, Southern and Eastern Commands.

*Minor Head* (*b*).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence Estimates.

*Minor Head* (*c*)—Full time officers of the cantonments department have been appointed as Military Estate officers whose duty it is to look after the land entrusted to their management under the Land Administration Rules.

Budget 1936-37 is more than Budget 1935-36 by Rs. 5·28 lakhs due mainly to the adjustment of recoveries for water supplied to non-entitled consumers as receipts instead of as deduction from expenditure.

...

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA. | | | | |
| | | MINOR HEAD (a)—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH. | | | | |
| | | Detailed heads— | | | | |
| 34 | 35 | (1) Pay of officers | | 4,20,360 | | 4,25,000 |
| 20 | 16 | (2) Pay of British soldiers | | 89,000 | | 77,000 |
| 124 | 132 | (3) Pay of permanent establishment | | 2,90,000 | | 3,00,000 |
| | | (4) Pay of temporary establishments and labour | | 4,60,000 | | 5,20,000 |
| | | (5) Kit and clothing allowances | | 2,100 | | 2,000 |
| | | (6) Miscellaneous | | 26,600 | | 25,000 |
| | | (7) Telephone charges | | 1,800 | | 2,000 |
| | | *Deduct*—Emergency cut in pay | | *4,360* | | .. |
| | | TOTAL MINOR HEAD (a) | 12,13,155 | 12,85,500 | 13 06,000 | 13,51,000 |
| | | MINOR HEAD (b)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Payments for services rendered by the Government Test House, Alipore | | 7,500 | | 7,000 |
| | | (2) Provision for small measures | | 20,000 | | 20,000 |
| | | TOTAL MINOR HEAD (b). | 11,449 | 27,500 | 7,000 | 27,000 |
| | | TOTAL SUB-HEAD M | 12,24,604 | 13,13,000 | 13,13,000 | 13,78,000 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA. | | | | |
| | | MINOR HEAD (a)—GOVERNOR GENERAL'S BAND | | | | |
| | | Detailed heads— | | | | |
| 28 | 28 | (1) Pay of British soldiers | | 62,000 | | 61,000 |
| 6 | 6 | (2) Pay of followers | | 1,100 | | 1,100 |
| | | (3) Kit and clothing allowances | | 3,680 | | 3,650 |
| | | (4) Miscellaneous allowances and expenses | | 4,250 | | 4,250 |
| | | *Deduct*—Emergency cut in pay | | *30* | | .. |
| | | TOTAL MINOR HEAD (a) | 68,218 | 71,000 | 71,000 | 70,000 |
| | | Carried over | 68,218 | 71,000 | 71,000 | 70,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Lethal Stores Inspectorates and Chemical Defence Research.*—These inspectorates are under the control of the Director of Artillery; their functions are shown below:—

*Inspector of Small Arms, Ishapore—*
- (*a*) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
- (*b*) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.);
- (*c*) inspects small arms, machine guns and bicycles in the hands of troops and civil and military police, and under repair in arsenals; and
- (*d*) instructs Indian armourers before enlistment and prior to the grant of tradesmen's certificates.

*Inspector of Guns, Cossipore—*
- (*a*) inspects the outturn of the Gun and Shell Factory;
- (*b*) inspects all electrical and optical stores and signal stores for the army; and
- (*c*) inspects ordnance in the hands of troops.

*Inspector of Ammunition, Kirkee—*
- (*a*) inspects the outturn of the Ammunition Factory; and
- (*b*) inspects all kinds of ammunition, explosives and connected stores in the hands of troops, including the Royal Air Force and Royal Indian Navy, and in arsenals.

*Inspector of Gun Carriages and Vehicles, Jubbulpore—*
- (*a*) inspects the outturn of the Gun Carriage Factory;
- (*b*) carries out the proof of artillery carriages;
- (*c*) inspects all hard timber and stores made therefrom; and
- (*d*) inspects artillery carriages, transport vehicles and connected stores in the hands of troops.

*Chemical Inspector, Rawalpindi—*
- (*a*) inspects chemical defence stores;
- (*b*) tests all explosives and advises on chemical and chemical defence questions; and
- (*c*) maintains cordite records.

*Proof and Experimental Officer, Balasore—*
- (*a*) carries out the proof of guns and ammunition; and
- (*b*) carries out such experimental work connected with guns and ammunition as may be ordered.

*Controller of Chemical Defence Research, Rawalpindi—*
Carries out research work in connection with chemical defence.

In addition, each of the above officers advises the Director of Artillery on all technical questions connected with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the army.

Budget 1936-37 is more than Budget 1935-36 by Rs. ·65 lakh due mainly to increased temporary labour required for examination of increased factory outturn.

*Minor Head (a)—Governor General's Band.*—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental Sergeant Major, 1 Regimental Quartermaster Sergeant and 25 Sergeants.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 68,218 | 71,000 | 71,000 | 70,000 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.* | | | | |
| | | MINOR HEAD (*b*)—RECRUITING STAFF. | | | | |
| | | Detailed heads— | | | | |
| 11 | 10 | (1) Pay of officers . | | 2,22,000 | | 2,05,000 |
| 251 | 251 | (2) Pay of Indian ranks and other establishments . . . | | 94,000 | | 95,000 |
| | | (3) Kit and clothing allowances . . . | | 1,400 | | 1,300 |
| | | (4) Miscellaneous allowances and expenses . | | 81,500 | | 70,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *900* | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 3,74,966 | 3,98,000 | 3,59,000 | 3,71,300 |
| | | MINOR HEAD (*c*)—HILL SANITARIA AND DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers . . | | | | |
| * | * | (2) Pay of British soldiers | | | | |
| | | (3) Pay of establishments | | 1,47,000 | | 1,37,000 |
| | | (4) Kit and clothing allowances . . . | | | | |
| | | (5) Miscellaneous allowances and expenses . | | | | |
| | | *Deduct*—Emergency cut in pay. | | *250* | | |
| | | TOTAL MINOR HEAD (*c*). | 1,30,536 | 1,46,750 | 1,43,000 | 1,37,000 |
| | | Carried over . | 5,73,720 | 6,15,750 | 5,73,000 | 5,78,300 |

* The General Officers Commanding in-Chief are empowered to vary the establishments Hence the numbers are not shown.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(*b*) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers, 3 assistant technical recruiting officers and 15 assistant recruiting officers (unseconded) for the whole year and 3 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat; Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal, Poona including Bangalore and Burma), 191 Indian paid recruiters and 11 menials. The clerical staff of the ordinary recruiting organisation consists of 43 combatant Indian ranks and that of the technical recruiting organisation consists of 6 civilian clerks

Budget 1936-37 is less than Budget 1935-36 by Rs. ·27 lakh due mainly to the abolition of the appointment of Technical Recruiting Officer at Army Headquaters and smaller provision for miscellaneous expenses.

*Minor Head* (2)—*Hill Sanitaria and Depôts.*—The provision under this head represents the cost of sanitaria and hill depôts for British troops which are maintained for the accommodation of convalescent families, etc. As a measure tending towards increased efficiency, and eventual economy bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitaria, with full powers to vary the establishments to suit local conditions, to open sanitaria at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

Budget 1936-37 is less than Budget 1935-36 by Rs. ·10 lakh on the basis of probable requirements.

MAIN HEAD 2.—

| Numbers. 1925-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 5,73,720 | 6,15,750 | 5,73,000 | 5,78,300 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.* | | | | |
| | | MINOR HEAD (*d*)—MILITARY PRISONS AND DETENTION BARRACKS. | | | | |
| | | Detailed heads— | | | | |
| 1 | 3 | (1) Pay of officers . . | | 22,310 | | 23,600 |
| 36 | 36 | (2) Pay of British soldiers . | | 80,000 | | 75,000 |
| 12 | 12 | (3) Pay of establishments . | | 3,400 | | 3,400 |
| | | (4) Kit and clothing allowances . . | | 2,980 | | 2,500 |
| | | (5) Miscellaneous allowances and expenses . | | 3,600 | | 3,600 |
| | | *Deduct*—Emergency cut in pay . . . | | *100* | | .. |
| | | TOTAL MINOR HEAD (*d*) . | 1,03,009 | 1,12,190 | 1,08,000 | 1,08,100 |
| | | MINOR HEAD (*e*)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS. | | | | |
| | | Detailed heads— | | | | |
| 345* | 346* | (1) Pay of religious teachers and other charges . . . | | 98,610 | | 99,500 |
| | | TOTAL MINOR HEAD (*e*) | 98,085 | 98,610 | 99,000 | 99,500 |
| | | MINOR HEAD (*f*)—ANTI-MALARIAL MEASURES . . | 74,646 | 85,000 | 73,000 | 85,000 |
| | | MINOR HEAD (*g*)—VOCATIONAL TRAINING. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 16,000 | | 16,000 |
| 1 | 1 | (2) Pay of British soldiers | | 3,900 | | 3,900 |
| 2 | 2 | (3) Pay of clerks . . | | 2,280 | | 2,500 |
| | | (4) Kit and clothing allowances . . | | 100 | | 100 |
| | | (5) Miscellaneous allowances and expenses . . | | 500 | | 500 |
| | | *Deduct*—Emergency cut in pay . . . . | | *80* | | ... |
| | | TOTAL MINOR HEAD (*g*) . | 21,928 | 22,700 | 23,000 | 23,000 |
| | | Carried over . | 8,71,388 | 9,34,250 | 8,76,000 | 8,93,900 |

* Liable to fluctuation

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (d)—Military Prisons and Detention Barracks.*—Detention Barracks have been established at Lucknow, Sialkot, Trimulgherry and Quetta for the reception of British soldiers who have been sentenced to detention either by courts martial, or in some cases, by their commanding officers. The barracks at Lucknow and Trimulgherry include military prisons for the reception of British soldiers convicted of serious offences. These establishments are administered by a Director who is directly under the control of the Adjutant General in India. The present establishment employed in these barracks is 3 Officers and 49 British warrant and non commissioned officers including 13 extra regimental employees.

*Minor Head (e)*—This head provides for the pay and money allowances to Indian religious teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, brigade of artillery, divisional ammunition column, head quarters stations of sappers and miners. In each Indian infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised. One teacher is also authorised for British Infantry Training Company.

*Minor Head (f)—Anti-Malarial Measures.*—Under this minor head is included recurring expenditure on account of mosquito traps, maintenance of permanent drainage and other miscellaneous charges (*e.g.*, cooly hire). The provision for new works (drainage) has been made under M. E. S.

*Minor Head (g)*—The provision under this minor head represents the pay and allowances and office allowance of the Staff Captain (vocational training), and his staff whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. Vocational training is intended for training of selected men about to return to civil life, as craftsmen in the less highly specialised trades.

MAIN HEAD 2.—

| Numbers. 1935-35. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 8,71,388 | 9,34,250 | 8,76,000 | 8,93,900 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*concld.* | | | | |
| | | MINOR HEAD (*h*) REST CAMPS. | | | | |
| | | Detailed heads— | | | | |
| .. | .. | (1) Pay of officers . | | .. | | .. |
| 1 | 1 | (2) Pay of British soldiers . . . | | 6,940 | | 7,750 |
| 4 | 4 | (3) Pay of Indian officers and other ranks and establishments . | | 4,230 | | 4,400 |
| 43 | 45 | (4) Pay of followers . | | 8,660 | | 9,020 |
| | | (5) Kit and clothing allowances . . | | 100 | | 100 |
| | | (6) Miscellaneous allowances and expenses . | | 830 | | 830 |
| | | *Deduct*—Emergency cut in pay . . . | | *10* | | .. |
| | | TOTAL MINOR HEAD (*h*) . | 20,211 | 20,750 | 22,000 | 22,100 |
| | | MINOR HEAD (*i*)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Donations and grants-in-aid to institutions and charitable and subsistence allowances . | | 74,000 | | 75,000 |
| | | (2) Fees to examiners for Indian Medical Department promotion examinations . . . | | 2,000 | | 1,000 |
| | | (3) Provision for small measures . | | 20,000 | | 20,000 |
| | | TOTAL MINOR HEAD (*i*) . | 91,948 | 96,000 | 1,01,000 | 96,000 |
| | | TOTAL SUB-HEAD N. . | 9,83,547 | 10,51,000 | 9,99,000 | 10,12,000 |
| | | SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Secretary to Consul General, Meshed and Military Attaché, Kabul, etc. . . | | 49,700 | | 50,500 |
| | | (2) Contribution towards cost of Survey of India . . . | | 3,51,500 | | 3,51,500 |
| | | (3) Special Emergency Grant . . . | | 1,40,000 | | 1,40,000 |
| | | *Deduct*—Emergency cut in pay . | | *200* | | .. |
| | | TOTAL SUB-HEAD O. | 3,90,705 | 5,41,000 | 4,70,000 | 5,42,000 |

ADMINISTRATIVE SERVICES—*contd.*

...

EXPLANATIONS.

*Minor Head (i)—Miscellaneous* (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Service Institution of India, etc.

(3) The provision under this head is intended to finance such small measures as are considered necessary by the Adjutant General in India.

*Sub-Head O—Miscellaneous services under the Chief of the General Staff.*—The provisio against item (2) is made up as follows :—

(*a*) Rs. 3,50,000 annual contribution to the Survey of India Department, in return for which that department assumes responsibility for the maintenance of the Frontier Circle and for the provision of Badragga escorts required by survey parties in areas where these are necessary; also for all equipment required by survey units on mobilisation, and for all normal charges incurred by survey units in connection with operations undertaken in peace time.

(*b*) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

MAIN HEAD 2.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA. | | | | |
| | | MINOR HEAD (a)—GRAIN CRUSHING DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Working expenses . | | 1,57,190 | | 1,61,000 |
| | | (2) Land, buildings and plant . . . | | 1,000 | | 1,000 |
| | | (3) *Deduct*—Proceeds from sale of land, etc. | | .. | | .. |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) . | | 1,58,190 | 1,63,000 | 1,62,000 |
| | | MINOR HEAD (b)—CONTROLLED FLOUR MILLS. | | | | |
| | | Detailed heads— | | | | |
| 8 | 8 | (1) Supervising establishment and other charges | | 13,860 | | 13,000 |
| | | *Deduct*—Emergency cut in pay . | | *50* | | .. |
| | | TOTAL MINOR HEAD (b) . | | 13,810 | 11,000 | 13,000 |
| | | MINOR HEAD (c)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| .. | 3 | (1) Pay of officers . . | | | | 38,000 |
| .. | 5 | (2) Pay of establishments | | | | 11,100 |
| | | (3) Transportation . | | | | 7,000 |
| | | (4) Miscellaneous . . | | | | 2,900 |
| | | TOTAL MINOR HEAD (c) . | | | | 59,000 |
| | | MINOR HEAD (d)—PROVISION FOR SMALL MEASURES . . . . . | | 20,000 | 6,000 | 20,000 |
| | | TOTAL SUB-HEAD P . | 1,75,102 | 1,92,000 | 1,80,000 | 2,54,000 |
| | | SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONROL OF PRINCIPAL STAFF OFFICERS. | | 2,71,000 | 82,000 | 2,00,000 |
| | | TOTAL INDIA . | 6,18,32,708 | 6,56,48,000 | 6,44,96,000 | 6,57,58,000 |
| | | SUB-HEAD R.—ENGLAND— | | | | |
| | | (a) Military Training: | | | | |
| | | (1) Pay, officers . . | | 3,24,000 | | 3,40,000 |
| | | (2) Other charges . . | | 14,000 | | 24,000 |
| | | (3) Leave and deputation salaries, etc. | | 3,000 | | 3,000 |
| | | (b) Army Education: | | | | |
| | | (1) Pay, officers . . | | 44,000 | | 40,000 |
| | | (2) Other charges . . | | 52,000 | | 48,000 |
| | | (3) Leave and deputation salaries, etc. . . | | 48,000 | | 40,000 |
| | | (4) Sterling overseas pay . | | 32,000 | | 28,000 |
| | | Carried over . | | 5,17,000 | | 5,23,00 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor head* (*a*).—*Grain crushing depots.*—There are three grain crushing depots at Peshawar, Lucknow and Lahore. Their function is to crush grain for animals. The crushing is done under an agency arrangement entered into by the Director of Contracts.

*Minor head* (*b*)—*Controlled Flour Mills.*—There is one controlled flour mill at Lyallpur. Its function is to grind wheat for eventual supply of flour, atta and bran to supply depots.

*Minor head* (*d*)—The provision under this head is intended to finance such small measures as are considered necessary by the Quarter Master General.

Budget 1936-37 is more than budget 1935-36 by Rs. ·62 lakh due mainly to the inclusion of provision for the Technical Examination Branch at Army Headquaters which was hitherto provided for under Head 8 M. E. S.

SUB-HEAD Q.—MISCELLANEOUS.—The provision under this head is a reserve for special measures.

MAIN HEAD 2/II.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 5,17,000 | | 5,23,000 |
| SUB-HEAD R.—ENGLAND—*contd.* | | | | |
| (c) Indian Army Service Corps: | | | | |
| (1) Pay, officers . . | | 6,88,000 | | 6,40,000 |
| (2) Other charges . . | | 3,92,000 | | 3,92,000 |
| (3) Establishment, etc. of M. T. Adviser . . | | 6 000 | | 6,000 |
| (4) Leave and deputation salaries, etc. | | 8,000 | | .. |
| (5) Sterling oversea, pay . | | .. | | 16,000 |
| (d) Remount Depots: | | | | |
| (1) Pay, officers . . | | 32,000 | | 28,000 |
| (2) Other charges . . | | 8,000 | | 8,000 |
| (3) Leave and deputation salaries, etc. . . | | .. | | .. |
| (e) Veterinary Services: | | | | |
| (1) Pay, officers . . | | 40,000 | | 40,000 |
| (2) Other charges . . | | 1,000 | | 3,000 |
| (f) Arsenals: | | | | |
| (1) Pay, officers . . | | 1,24,000 | | 1,20,000 |
| (2) Other charges . | | 3,20,000 | | 2,80,000 |
| (3) Leave and deputation salaries, etc. | | 3,000 | | 12,000 |
| (g) Medical Services: | | | | |
| (1) Pay, officers . . | | 8,40,000 | | 8,00,000 |
| (2) Sterling overseas pay and other charges . | | 6,32,000 | | 6,00,000 |
| (3) Leave and deputation salaries, etc. . . | | 6,000 | | 4,000 |
| (h) Military Accounts offices: | | | | |
| (1) Leave and deputation salaries, etc. . | | 1,60,000 | | 1,32,000 |
| (2) Sterling overseas pay . | | 68,000 | | 68,000 |
| (i) Ecclesiastical Establishments: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 15,000 | | 14,000 |
| (2) Sterling overseas pay . | | 28,000 | | 28,000 |
| (j) Administration of Cantonments: | | | | |
| (1) Leave and deputation salaries, etc. . | | 96,000 | | 96,000 |
| (k) Ordnance Inspection: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 80,000 | | 72,000 |
| (2) Sterling overseas pay . | | 64,000 | | 64,000 |
| (l) Grain Crushing Depots and Flour Mills: | | | | |
| (1) Stores for India . . | | .. | | .. |
| (2) Leave and deputation salaries, etc. . . | | 4,000 | | 4,000 |
| Carried over . | | 41,31,000 | | 39,50,000 |

## ADMINISTRATIVE SERVICES—*contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | .. | 41,31,000 | .. | 39,50,000 |
| SUB-HEAD R.—ENGLAND—*contd.* | | | | |
| (*m*) Sundry Administrative Services: | | | | |
| (1) Pay, Officers . . . | } | 1,08,000 | | { 60,000 |
| (2) Other charges . . | } | | | { 40,000 |
| *Deduct*—Emergency deductions from leave salaries. | | .. | | |
| TOTAL SUB-HEAD R. . | 40,47,763 | 42,39,000 | 40,23,000 | 40,50,000 |
| SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE . . . . . | —10,657 | .. | —21,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 2 . . . | 6,58,69,814 | 6,98,87,000 | 6,84,98,000 | 6,98,08,000 |
| RECEIPTS — | | | | |
| India. | | | | |
| Sub head A—Military Training— | | | | |
| (1) Contributions from Dominion Governments towards cost of training of their officers . | | 15,000 | | 32,000 |
| (2) Contributions from Local Governments towards cost of training their students at Army schools | | 28,000 | | 28,000 |
| (3) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD A | 39,605 | 43,000 | 43,000 | 60,000 |
| Sub-Head B—Education— | | | | |
| (1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools . . . | | 3,000 | | 3,000 |
| (2) Receipts from educational institutions . | | 4,78,000 | | 5,13,000 |
| (3) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD B . | 5,35,027 | 4,81,000 | 4,90,000 | 5,16,000 |
| Sub Head C—Indian Army Service Corps— | | | | |
| (1) Credits for services rendered by Government transport to civil and other departments and individuals | | 4,000 | | 4,000 |
| (2) Miscellaneous . . | | 16,000 | | 16,000 |
| TOTAL SUB-HEAD C . | 19,232 | 20,000 | 28,000 | 20,000 |

MAIN HEAD II.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| India—*contd.* | | | | |
| Sub-Head D—Remount Depôts and Breeding Operations— | | | | |
| (1) Branding and covering fees . . . | | 12,000 | | 11,410 |
| (2) Miscellaneous . . | | 11,000 | | 13,590 |
| TOTAL SUB-HEAD—D . | 23,236 | 23,000 | 23,000 | 25,000 |
| Sub-Head E—Indian Army Veterinary Corps— | | | | |
| (1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools . | | | | |
| (2) Miscellaneous . . | | 1,000 | | .. |
| TOTAL SUB-HEAD E. . | 350 | 1,000 | .. | .. |
| Sub-Head F—Indian Army Ordnance Corps— | | | | |
| (1) Miscellaneous . . | | 6,000 | | 5,000 |
| TOTAL SUB-HEAD F. . | 5,106 | 6,000 | 6,000 | 5,000 |
| Sub-Head G—Education of Military pupils at Medical Colleges and Schools— | | | | |
| (1) Miscellaneous . | | .. | | 2,000 |
| TOTAL SUB-HEAD G . | 1,989 | .. | 2,000 | 2,000 |
| Sub-Head H—Central Disposal Organisation— | | | | |
| (1) Miscellaneous . | .. | .. | | .. |
| TOTAL SUB-HEAD H . | 291 | .. | .. | .. |

## ADMINISTRATIVE SERVICES—*contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| India—*contd.* | | | | |
| Sub-Head I—Medical Services— | | | | |
| (1) Hospital stoppages from officers, etc. | | | | |
| (2) Credits for service rendered | | 2,62,000 | | 2,80,000 |
| (3) Miscellaneous | | | | |
| (4) Sale proceeds of X-Ray stores in charge of military hospitals. | | .. | | |
| TOTAL SUB-HEAD I | 2,80,023 | 2,62,000 | 2,80,000 | 2,80,000 |
| Sub-Head J—Military Accounts Offices— | | | | |
| (1) Miscellaneous | | 13,000 | | 14,000 |
| TOTAL SUB-HEAD J. | 16,288 | 13,000 | 17,000 | 14,000 |
| Sub-Head K—Ecclesiastical Establishments— | | | | |
| (1) Miscellaneous | | .. | | .. |
| TOTAL SUB-HEAD K | .. | .. | .. | .. |
| Sub-Head L—Cantonments— | | | | |
| (1) Receipts from class 'A' lands | | 2,00,000 | | 1,60,000 |
| (2) Receipts from class "B" lands of military Estate offices | | 50,000 | | 64,000 |
| (3) Govt. share of receipts from class "B" lands managed by Cantonment authorities | | 1,60,000 | | 1,30,000 |
| (4) Miscellaneous | | 40,000 | | 76,000 |
| (5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers. | | .. | | 4,70,000 |
| TOTAL SUB-HEAD L | 4,07,928 | 4,50,000 | 9,00,000 | 9,00,000 |

## MAIN HEAD II.—ADMINISTRATIVE SERVICES—*concld.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| India—*contd.* | | | | |
| Sub-Head M—Miscellaneous services under the Master General of Ordnance in India— | | | | |
| (1) Miscellaneous . . | | 1,000 | | .. |
| TOTAL SUB-HEAD M. . | 296 | 1,000 | .. | .. |
| Sub-Head N—Miscellaneous services under the A. G. in India— | | | | |
| (1) Miscellaneous . . | | 1,000 | | 1,000 |
| TOTAL SUB-HEAD N. . | 970 | 1,000 | 1,000 | 1,000 |
| Sub-Head O—Miscellaneous services under the C. G. S.— | | | | |
| (1) Miscellaneous . | | .. | | |
| TOTAL SUB-HEAD O. . | .. | .. | .. | .. |
| Sub-Head P—Miscellaneous services under the Q. M. G. in India— | | | | |
| (1) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD P. . | .. | .. | .. | .. |
| TOTAL INDIA . | 13,30,341 | 13,01,000 | 17,90,000 | 18,23,000 |
| Sub-Head R—England— | | | | |
| (1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . | | .. | | |
| (2) Recoveries of Service payments . . . | | .. | | |
| (3) Hospital stoppages . | | } | | |
| (4) Miscellaneous . . | | 56,000 | | 48,000 |
| TOTAL SUB-HEAD R.—England. | 60,028 | 56,000 | 49,000 | 48,000 |
| Sub-Head S.—Exchange . | —196 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD II . . | 13,90,173 | 13,57,000 | 18,39,000 | 18,71,000 |

EXPLANATIONS.

# MAIN HEAD 3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

## SUMMARY OF ESTIMATES.

| Sub heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—MEDICAL STORE DEPOTS AND WORKSHOPS . | 24,72,430 | 31,83,078 | —7,10,648 | 25,44,000 | 32,50,000 | —7,06,000 | 25,44,000 | 31,00,000 | —5,56,000 | 25,76,000 | 31,76,000 | —6,00,000 |
| B.—INDIAN ARMY SERVICE CORPS | 1,97,014 | 2,281 | 1,94,733 | 1,86,000 | 2,000 | 1,84,000 | 1,97,000 | 2,000 | 1,95,000 | 1,97,000 | 2,000 | 1,95,000 |
| C.—ORDNANCE AND CLOTHING FACTORIES . . | 1,31,61,409 | 9,61,473 | 1,21,99,936 | 1,30,76,000 | 6,32,000 | 1,24,44,000 | 1,37,73,000 | 4,81,000 | 1,32,92,000 | 1 48,51,000 | 4,39,000 | 1,44,12,000 |
| D.—GRASS FARMS | 38,34,487 | 3,04,494 | 35,29,993 | 42,48,000 | 2,50,000 | 39,98,000 | 43,00,000 | 4,90,000 | 38,10,000 | 40,53,000 | 3,50,000 | 37,03,000 |
| E—DAIRY FARMS . | 29,07,210 | 27,32,267 | 1,74,943 | 26,76 000 | 25,50,000 | 1,26,000 | 30,08,000 | 29,47,000 | 61,000 | 29,81,000 | 29,20,000 | 61,000 |
| TOTAL INDIA | 2,25,72,550 | 71,83,593 | 1,53,88,957 | 2,27,30,000 | 66,84,000 | 1,60,46,000 | 2,38,22,000 | 70,20,000 | 1,68,02,000 | 2,46,58,000 | 68,87,000 | 1,77,71,000 |
| F.—ENGLAND | 21,07,278 | —77 | 21,07,355 | 19,77,000 | ... | 19,77,000 | 21,36,000 | ... | 21,36,000 | 28,18,000 | ... | 28,18,000 |
| G.—EXCHANGE | —5,095 | ... | —5,095 | ... | ... | ... | —11,000 | ... | —11,000 | ... | ... | ... |
| TOTAL MAIN HEAD 3/III | 2,46,74,733 | 71,83,516 | 1,74,91,217 | 2,47,07,000 | 66,84,000 | 1,80,23,000 | 2,59,47,000 | 70,20,000 | 1,89,27,000 | 2,74,76,000 | 68,87,000 | 2,05,89,000 |

EXPLANATIONS.

Budget 1936-37 is more than budget 1935-36 by Rs. 25·66 lakhs due mainly to :—

| | In lakhs of Rs. |
|---|---|
| *Increase*— | |
| 1. Smaller recoveries for medical stores supplied to Local Governments . | ·75 |
| 2. Ordnance and Clothing factories—increased demands (25·91) and non-transfer of surplus from Depreciation Reserve Fund (2·38) and larger capital expenditure (1·79) partly counterbalanced by miscellaneous decreases. . . . . | 28.55 |
| | 29·30 |
| *Decrease*— | |
| 1. Grass Farms—smaller requirements of fodder and larger receipts from Okara Farm . . . . . | 2·95 |
| 2. Dairy Farm—increased receipts counterbalanced by an increase in outlay . . . . . | ·65 |
| 3. Miscellaneous variations (net) . . . . . | ·04 |
| | 3·64 |
| Net increase . . . | 25·66 |

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | EXPENDITURE. | Rs. | Rs. | Rs. | Rs. |
| | | India. | | | | |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS. | | | | |
| | | MINOR HEAD (*a*) DEPOTS PROPER—REVENUE— | | | | |
| | | Detailed heads— | | | | |
| 382 | 382 | (1) Pay of permanent staff | | 4,30,000 | | 4,35,670 |
| 211 | 210 | (2) Pay of temporary staff | | 54,800 | | 55,560 |
| | | (3) Incidental and miscellaneous expenses | | 29,900 | | 30,600 |
| | | (4) Transportation | | 2,00,000 | | 2,30,000 |
| | | (5) Expenditure on buildings | | 36,300 | | 31,940 |
| | | (6) Depreciation transferred to capital | | 200 | | 380 |
| | | (7) Materials purchased locally | | 14,25,000 | | 14,25,000 |
| | | (8) Customs duty | | 2,10,000 | | 2,17,000 |
| | | (9) *Deduct*—Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services | | *15,000* | | *15,000* |
| | | *Deduct*—Emergency cut in pay | | *1,600* | | .. |
| | | TOTAL MINOR HEAD (*a*) | | 23,69,600 | | 24,11,050 |
| | | MINOR HEAD (*b*) DEPOTS PROPER—CAPITAL— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from depreciation— | | | | |
| | | (1) Expenditure in India on plant and machinery | | .. | | .. |
| | | (2) Expenditure in England on plant and machinery | | .. | | .. |
| | | (3) *Deduct*—Depreciation | | *200* | | *380* |
| | | (4) *Add* transfers to depreciation reserve fund | | 200 | | 380 |
| | | TOTAL MINOR HEAD (*b*) | | .. | | .. |
| | | Carried over | | 23,69,600 | | 24,11,050 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. *A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical Service who in conjunction with the Director, Medical Services in India, and the Quartermaster General in India, is responsible to the Government of India in the Defence Department for the supply of medical and veterinary equipment and stores to the Army in India both in peace and war time. The equipment and stores required are obtained :—

(*i*) by purchase in England through the High Commissioner for India,

(*ii*) from other Government Departments,

(*iii*) by purchase from private firms and contractors in India, and

(*iv*) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are five Government Medical Store Depots in India and Burma. They are located at Madras, Bombay, Lahore Cantonment, Calcutta and Rangoon. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India and Burma.

3. The supply on payment of medical stores to the Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments and Government-aided Civil institutions (both medical and veterinary) is also arranged for by these five medical store depots. They further undertake the repair of surgical instruments for both military and civil Government institutions.

4. A certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the reserve known as "The Depreciation Reserve for Medical Store Depots and Workshops in India". The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant and machinery. These contributions are included in the issue price of articles supplied by the medical store depots. The balance at the credit of the reserve is carried forward from year to year, but the total balance is limited to Rs. 50,000, any excess being re-credited to the Defence budget.

Budget 1936-37 is more than budget 1935-36 by Rs. ·32 lakh due mainly to increased provision for transportation on the basis of past actuals.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37 |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs | Rs |
| | | Brought forward | | 23,69,600 | | 24,11,050 |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—*contd.* | | | | |
| | | MINOR HEAD (c) WORK-SHOPS—REVENUE— | | | | |
| | | Detailed heads— | | | | |
| 30 | 30 | (1) Pay of permanent staff | | 60,900 | | 59,000 |
| 80 | 80 | (2) Pay of temporary staff | | 29,800 | | 27,330 |
| | | (3) Incidental and miscellaneous expenses | | 1,000 | | 1,160 |
| | | (4) Transportation | | .. | | .. |
| | | (5) Expenditure on buildings | | 10,000 | | 3,500 |
| | | (6) Depreciation transferred to capital | | 8,330 | | 8,510 |
| | | (7) *Deduct*—Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services | | *500* | | *5,000* |
| | | (8) *Deduct*—Receipts from sales of scrap and by-products | | *2,100* | | |
| | | *Deduct*—Emergency cut in pay | | *300* | | .. |
| | | TOTAL MINOR HEAD (c) | | 1,05,130 | | 94,500 |
| | | Carried over | | 24,74,730 | | 25,05,550 |

## ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | | 24,71,730 | | 25,05,550 |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—*concld.* | | | | |
| 14 | 14 | Minor Head (*d*) WORKSHOPS—POWER CHARGES . | | 8,400 | | 8,350 |
| | | *Deduct*—Emergency cut in pay . . . | | *30* | | .. |
| | | TOTAL MINOR HEAD (*d*) . | | 8,370 | | 8,350 |
| | | MINOR HEAD (*e*) WORKSHOPS—CAPITAL— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from depreciation— | | | | |
| | | (1) Expenditure in India on plant and machinery . . | | 2,530 | | 2,190 |
| | | (2) Expenditure in England on plant and machinery . . | | 3,000 | | 2,000 |
| | | (3) *Deduct*—Depreciation . . . | | *8,330* | | *8,510* |
| | | (4) *Add* transfers to depreciation reserve fund . . . | | 2,800 | | 4,320 |
| | | TOTAL MINOR HEAD (*e*) . | | .. | | .. |
| | | MINOR HEAD (*f*) APPROPRIATION-IN-AID TO GRANT 57—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE THE MEDICAL STORE DEPOTS AND WORKSHOPS | | 60,900 | | 62,100 |
| | | TOTAL SUB-HEAD *A*. . | 24,72,430 | 25,44,000 | 25,44,000 | 25,76,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS. | | | | |
| | | MINOR HEAD (*a*)—BAKERIES. | | | | |
| | | Detailed heads— | | | | |
| 910 | 910 | (1) Pay of establishment | | 1,65,400 | | 1,79,000 |
| | | (2) Kit and clothing allowances | | 5,800 | | 5,500 |
| | | (3) Incidental and miscellaneous expenses | | 2,500 | | 2,400 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 1,87,078 | 1,73,700 | 1,87,000 | 1,86,900 |
| | | MINOR HEAD (*b*)—BUTCHERIES. | | | | |
| | | Detailed heads— | | | | |
| 28 | 28 | (1) Pay of establishment | | 3,900 | | 4,000 |
| 169 | 169 | (2) Pay of reservists | | 8,000 | | 5,650 |
| | | (3) Kit and clothing allowances | | 350 | | 400 |
| | | (4) Incidental and miscellaneous expenses | | 50 | | 50 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) | 9,936 | 12,300 | 10,000 | 10,100 |
| | | TOTAL SUB-HEAD B | 1,97,014 | 1,86,000 | 1,97,000 | 1,97,000 |
| | | SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES. | | | | |
| | | MINOR HEAD (*a*).—Revenue. | | | | |
| | | Detailed Heads— | | | | |
| 839 | 839 | (1) Pay of permanent staff | | 26,00,000 | | 26,30,550 |
| | | (2) Incidental and miscellaneous expenses. | | 2,58,000 | | 2,68,000 |
| | | (3) Transportation | | 4,01,000 | | 4,66,000 |
| | | (4) Pay of temporary staff | | 40,10,600 | | 43,19,930 |
| | | (5) Depreciation transferred to capital | | 10,10,000 | | 10,36,150 |
| | | (6) Customs duty | | 1,90,000 | | 4,68,000 |
| | | (7) Materials purchased locally including rupee tender purchases | | 47,07,570 | | 60,52,370 |
| | | (8) Expenditure on buildings, etc., not chargeable to capital | | 7,66,430 | | 7,91,000 |
| | | (9) *Deduct*—Value of purchases or work charged to works, plants and other stores financed from new grants. | | *2,66,740* | | *3,82,000* |
| | | Carried over | | 1,36,76,860 | | 1,56,50,900 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor Head (a).—Bakeries.*—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

Budget 1936-37 is more than budget 1935-36 by Rs. ·13 lakh on the basis of past actuals.

*Minor Head (b).—Butcheries.*—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

Head 3-C.—*Ordnance and Clothing Factories.*

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. The seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

(1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell, metals for Q. F. and small arms ammunition, fuzes, etc., also steel bars and rods and shell forgings; and of Q. F. cartridge cases.

(2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 60 pdr., howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.

(3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns.

(4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition, filling of shell, fuzes and primers; also the manufacture of pyrotechnics.

(5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts, oil cookers and numerous miscellaneous articles.

(6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.

(7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.

(8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are made here too, *e.g.*, badges and flags while repairs to colours ar also undertaken at Shahjahanpur.

## MAIN HEAD 3.—MANUFACTURING

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 1,36,76,860 | | 1,56,50,000 |
| **SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—*concld.*** | | | | |
| **MINOR HEAD (*a*) Revenue—*contd.*** | | | | |
| Detailed Heads—*contd.* | | | | |
| (10) *Deduct*—Value of purchases or work charged to works, plants and other stores financed from depreciation | | *5,50,600* | | [*8,63,000* |
| (11) *Deduct*—Sale proceeds of scrap and waste | | *3,00,000* | | *3,86,000* |
| (12) *Deduct*—Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services | | *40,000* | | [ *40,000* |
| *Deduct*—Emergency cut in pay | | *21,500* | | .. |
| TOTAL MINOR HEAD (*a*) | | 1,27,64,760 | | 1,43,61,000 |
| MINOR HEAD (*b*) Capital. | | | | |
| Detailed Heads— | | | | |
| Financed from new grants. | | | | |
| (1) Military Engineer Services expenditure on land, works, plant, etc. | | 44,500 | | 1,08,000 |
| (2) Factory expenditure on land, works, plant, etc. | | 2,36,740 | | 3,82,000 |
| (3) Freight and customs duty on purchases in England | | .. | | .. |
| Financed from depreciation | | | | |
| (4) Military Engineer Services expenditure on land, works, plant, etc. | | 1,40,610 | | 1,64,350 |
| (5) Factory expenditure on land, works, plant, etc. | | 5,50,600 | | 8,63,200 |
| (6) Purchases in England | | 84,000 | | 57,000 |
| (7) *Deduct*—Depreciation on buildings | | *3,80,080* | | *3,98,950* |
| (8) *Deduct*—Depreciation on machinery | | *6,29,920* | | *6,37,200* |
| (9) *Add Deduct*—Transfer to from depreciation reserve fund | | 2,34,790 | | *48,400* |
| TOTAL MINOR HEAD (*b*) | | 3,11,240 | | 4,90,000 |
| TOTAL SUB-HEAD C. | 1,31,61,409 | 1,30,76,000 | 1,37,73,000 | 1,48,51,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head *3.C – Ordnance and Clothing Factories*—contd.

2. The factories mentioned above are run and cost—accounted on commercial lines, *i.e.*, the cost of any store produced is arrived at by allocating to it the actual cost of labour and material used in its production *plus* an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. Credit for the stores supplied and services rendered by the factories to the Army is afforded in their trading accounts at priced vocabulary rates which are based on production costs of the factories and on Home vocabulary rates. Cash provision is made in the factories budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the beginning of any year is limited to Rs. 15 lakhs; any excess is recredited to the Defence budget.

4. The factories employ labour to the extent normally of approximately 14,000 workmen.

Head *3.C (b).—Capital.*—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under the following two sub-heads:—

(*a*) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(*i*) to finance expansion of industrial buildings or machinery due to (*a*) growth of Army requirements, and (*b*) introduction of new methods of warfare or new measures or new or additional equipment; and

(*ii*) to finance provision and expansion of residential buildings for staff and labour.

(*b*) *Financed from depreciation.*—Funds under this grant are found entirely from the depreciation reserve fund. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

*Explanations of variations—*

*Minor head (a)—Revenue.—*

Budget 1936-37 is more than budget 1935-36 by Rs. 15·96 lakhs due mainly to :—

| | Lakhs of Rupees. |
|---|---|
| *Increase—* | |
| 1. Larger outlay caused by a bigger programme of work . . . | 16·29 |
| 2. Pay of staff—due to increments . . . . . | ·31 |
| 3. Restoration of emergency cut in pay . . . . . | ·22 |
| | 16·82 |
| *Decrease—* | |
| 4. Larger sale proceeds of scrap and waste . . . . . | ·86 |
| Net increase . . . . | 15·96 |

*Minor head (b)—Capital.—*

Budget 1936-37 is more than budget 1935-36 by Rs. 1·79 lakhs due mainly to provision for additional buildings and new machinery for manufacture of V. B. guns.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| SUB-HEAD | | D.—GRASS FARMS: | Rs. | Rs. | Rs. | Rs. |
| | | MINOR HEAD (*a*) Revenue. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of Administrative staff . . . | | 2,65,000 | | 2,42,850 |
| 293 | 282 | (2) Pay of permanent staff | | 4,30,000 | | 3,92,000 |
| | | (3) Pay of temporary staff | | 62,000 | | 64,500 |
| | | (4) Kit, clothing and food allowances . . | | 13,500 | | 12,500 |
| | | (5) Incidental and miscellaneous expenses. . | | 2,43,600 | | 2,44,000 |
| | | (6) Transportation . . | | 3,18,500 | | 2,88,000 |
| | | (7) General standing charges . . . | | 1,91,000 | | 1,77,000 |
| | | (8) Depreciation transferred to capital . | | 1,06,900 | | 1,12,000 |
| | | (9) Production charges . | | 11,85,000 | | 12,10,000 |
| | | (10) Purchase of fodder | | 14,13,000 | | 12,63,000 |
| | | (11) Customs duty . . | | 800 | | 200 |
| | | (12) *Deduct*—Receipts from sale of fodder to R.A.F., M.E.S., etc. | | *100* | | *200* |
| | | (13) *Deduct*—Receipts from sale of condemned buildings, materials, cast animals, etc. . | | *4,800* | | *6,000* |
| | | *Deduct*—Emergency cut in pay | | *2,400* | | .. |
| | | TOTAL MINOR HEAD (*a*) . | | 42,22,000 | | 39,99,850 |
| | | MINOR HEAD (*b*) Capital. | | | | |
| | | Detailed heads— | | | | |
| | | Financed from new grants. | | | | |
| | | (1) Expenditure in India on land, etc. . | | .. | | 53,150 |
| | | (2) Expenditure in England on land, etc. | | .. | | .. |
| | | Financed from depreciation. | | | | |
| | | (3) Expenditure in India on land, etc. | | 1,84,540* | | 2,33,440 |
| | | (4) Expenditure in England on land, etc. . . . | | .. | | .. |
| | | (5) *Deduct*—Depreciation | | *1,06,900* | | *1,12,000* |
| | | (6) *Deduct*—Transfer from depreciation reserve fund . . . | | *51,640* | | *1,21,440* |
| | | TOTAL MINOR HEAD (*b*) . | | 26,000 | | 53,150 |
| | | TOTAL SUB-HEAD D . | 38,34,487 | 42,48,000 | 43,00,000 | 40,53,000 |

* Included Rs. 26,000 for expenditure to be financed from Okara Farm profits.

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Head 8. D.—Grass Farms.*—There are 43 Grass Farms grouped into 4 Commands, *i.e.*, Northern, Eastern, Western and Southern all under the control of the Director of Farms, and under the higher administration of the Quartermaster General.

2. The policy is (*i*) to provide fodder for all Government animals in cantonments, as well as camping and marching (*ii*) to supply and maintain baled fodder for war reserves according to sanctioned complements and (*iii*) to accumulate gradually in good years when fodder is cheap and abundant, a reserve of hay upto the limit approved by Government.

3. The actual requirements for the Army for 1934-35 were, 1,54,362 tons. Fodder is obtained partly by production and partly by purchase. During 1934-35 the quantities actually dealt with were 1,45,319 tons (including purchases by the Royal Indian Army Service Corps); of this 92,633 tons were produced at a cost of Rs. 24·87 per ton and 52,686 tons were purchased at Rs. 33·95 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhoosa. Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, berseem, gram, sugarcane and monsoon crops (juar and maize).

5. Fodder is classified as "Working stocks" "Farms reserves" and "Mobilization reserves."

Budget 1936-37 is less than budget 1935-36 by Rs. 1·95 lakhs due mainly to reduction in the quantity of fodder to be purchased, and smaller provision for pay of staff on the basis of past actuals.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD E.—DAIRY FARMS. | | | | |
| | | MINOR HEAD—(*a*) Revenue. | | | | |
| | | Detailed heads— | | | | |
| 306 | 306 | (1) Pay of Administrative staff. | | 1,20,000 | | 1,08,000 |
| | | (2) Pay of permanent staff . . . | | 3,30,000 | | 3,70,000 |
| | | (3) Pay of temporary staff . . . | | 3,10,000 | | 3,55,000 |
| | | (4) Incidental and miscellaneous expenses. . | | 1,85,000 | | 1,84,000 |
| | | (5) Transportation. . | | 1,69,000 | | 1,88,000 |
| | | (6) General standing charges . . . | | 1,71,000 | | 1,82,100 |
| | | (7) Depreciation transferred to capital . | | 2,26,000 | | 2,44,000 |
| | | (8) Production charges . | | 9,75,000 | | 11,71,000 |
| | | (9) Purchase of dairy produce . . . | | 1,70,000 | | 1,55,000 |
| | | (10) Customs duty . . | | 16,000 | | 14,000 |
| | | (11) *Deduct*—Receipts from sale of dairy produce to R. A. F., M. E. S., etc. | | *100* | | *100* |
| | | (12) *Deduct*—Receipts from condemned buildings, materials, castings, etc. | | *20,300* | | *20,000* |
| | | *Deduct*—Emergency cut in pay. . . . . | | *1,600* | | .. |
| | | TOTAL MINOR HEAD (*a*). | | 26,50,000 | | 29,51,000 |
| | | MAJOR HEAD (*b*) Capital— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from new grants. | | | | |
| | | (1) Expenditure in India on land, etc. . . | | .. | | 30,000 |
| | | (2) Expenditure in England on land, etc. . . | | .. | | .. |
| | | Financed from depreciation. | | | | |
| | | (3) Expenditure in India on land, etc. . | | 2,81,660* | | 3,20,550 |
| | | (4) Expenditure in England on land, etc. . . | | 21,000 | | 21,000 |
| | | (5) *Deduct*—Depreciation . | | *2,26,000* | | *2,44,000* |
| | | (6) *Deduct*—Transfer from depreciation reserve fund . . . . | | *50,660* | | *97,550* |
| | | TOTAL MINOR HEAD (*b*). | | 26,000 | | 30,000 |
| | | TOTAL SUB-HEAD E. . | 29,07,210 | 26,76,000 | 30,08,000 | 29,81,000 |
| | | TOTAL INDIA . | 2,25,72,550 | 2,27,30,000 | 2,38,22,000 | 2,46,58,000 |

* Included Rs. 26,000 for expenditure to be financed from Okara Farm profits.

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Head 3-E.—Dairy Farms.*—There are 28 main Dairies (Bannu, Razmak, Wana, Quetta, Peshawar, Nowshera, Rawalpindi, Sialkot, Lahore Cantonment, Jullunder, Ferozepore, Ambala, Dalhousie, Kasauli, Dagshai, Sabathu, Jutogh, Agra, Cawnpore, Lucknow, Allahabad, Kirkee, Belgaum, Deolali, Mhow, Jubbulpore, Multan and Secunderabad) 12 branch Dairies (Manzai, Dera Ismail Khan, Cherat, Kohat, Thall, Ghoradhakka, Barian, Muree, Solon, Jhansi, Bombay and Pachmarhi), 6 Young Stock Farms (Jallo, Bagarji, Matsonabad, Sargodha, Gambar and Sitapore) and 2 cream collecting stations at Mardan and Shikarpur.

2. These farms are worked as *quasi* commercial concerns and distributed under two administrative circles, *i.e.*, Northern and Southern, with headquarters at Lahore Cantonment and Jubbulpore, both under the control of the Director of Farms and under the higher administration of the Quartermaster General in India.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1934-35 were 7,777 tons at an average sale rate of Re. 0-1-11·6 per lb. and 482 tons of butter at an average sale rate of Re. 1 per lb. These quantities represent in the case of milk 15·6 per cent. sales to Government Hospitals and institutions and 84·4 per cent. to other customers and in the case of butter 4·9 per cent. to Government Hospitals and institutions and 95·1 per cent. to others (Officers, troops, and families, messes and institutions).

Budget 1936-37 is more than budget 1935-36 by Rs. 3·05 lakhs due mainly to larger production charges based on increased demands for dairy produce and larger provision for pay of permanent and temporary staff consequent on the establishment of a dairy farm at Multan.

## MAIN HEAD 3.—MANUFACTURING

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—ENGLAND. | | | | |
| (a) Stores for India— | | | | |
| (1) Medical Store Depots | .. | 10,00,000 | | 9,50,000 |
| (2) Ordnance and Clothing Factories | | 3,53,000 | | 13,15,000 |
| (3) Grass Farms | | 4,000 | | 4,000 |
| (4) Dairy Farms | | 4,000 | | 4,000 |
| (b) Medical Store Depots and Workshops— | | | | |
| (1) Pay and miscellaneous charges | | 24,000 | | 24,000 |
| (2) Sterling overseas pay | | 5,000 | | 5,000 |
| (3) Leave and deputation salaries | | 12,000 | | 12,000 |
| (c) Ordnance and Clothing Factories— | | | | |
| (1) Pay and miscellaneous charges | | 16,000 | | 16,000 |
| (2) Leave and deputation salaries | | 3,07,000 | | 2,60,000 |
| (3) Miscellaneous expenditure—Recruitments | | 2,000 | | 2,000 |
| (4) Final pay and travelling expenses | | 20,000 | | 8,000 |
| (5) Sterling overseas pay | | 1,52,000 | | 1,40,000 |
| (6) Passage to India | | 12,000 | | 8,000 |
| (d) Grass Farms— | | | | |
| (1) Pay and miscellaneous charges | | 28,000 | | 40,000 |
| (e) Dairy Farms— | | | | |
| (1) Pay and Miscellaneous charges | | 2,000 | | 2,000 |
| (2) Leave and deputation salaries | | 28,000 | | 20,000 |
| (3) Final pay and travelling expenses | | .. | | .. |
| (4) Sterling overseas pay | | 8,000 | | 8,000 |
| *Deduct*—Emergency deductions from leave salaries | | .. | | .. |
| TOTAL SUB-HEAD F.—ENGLAND | 21,07,278 | 19,77,000 | 21,36,000 | 28,18,000 |
| SUB-HEAD G.—EXCHANGE | —5,095 | .. | —11,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 3 | 2,46,74,733 | 2,47,07,000 | 2,59,47,000 | 2,74,76,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD III.—MANUFACTURING

| RECEIPTS. | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| INDIA. | | | | |
| SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS— | | | | |
| (1) Proceeds from sale of surplus stores . (2) Proceeds from sale of obsolete stores. | | 6,000 | | 6,000 |
| (3) Value of supplies made and services rendered to Local Governments and non-military institutions, by depots proper . . | | 32,25,000 | | 31,50,000 |
| (4) Value of supplies made and services rendered to Local Governments and non-military institutions, by workshops. | | 14,000 | | 13,300 |
| (5) Transfer of surplus from depreciation reserve fund . . | | 3,000 | | 4,700 |
| (6) Miscellaneous . | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD A . | 31,83,078 | 32,50,000 | 31,00,000 | 31,76,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS— | | | | |
| Miscellaneous . . | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD B . | 2,281 | 2,000 | 2,000 | 2,000 |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— | | | | |
| (1) Proceeds from sale of surplus stores . . | | 25,000 | | 1,08,000 |
| (2) Proceeds from sale of obsolete stores . | | 42,000 | | 30,000 |
| (3) Value of work done for non-military departments and private bodies . . . | | 80,000 | | 84,000 |
| (4) Transfer of surplus from depreciation reserve fund . . | | 2,34,790 | | .. |
| (5) Miscellaneous . | | 2,50,210 | | 2,17,000 |
| TOTAL SUB-HEAD C . | 9,61,473 | 6,32,000 | 4,81,000 | 4,39,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD III—MANUFATCURING ESTABLISHMENTS (INCLUDING STORES)—*concld.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised, Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*concld.* | | | | |
| INDIA—*concld.* | | | | |
| SUB-HEAD D.—GRASS FARMS— | | | | |
| (1) Proceeds from sale of fodder | | 76,500 | | 78,000 |
| (2) Proceeds from sale of vegetables | | 1,500 | | 2,000 |
| (3) Miscellaneous | | 1,20,000 | | 1,20,000 |
| | | 1,98,000 | | 2,00,000 |
| (4) Okara Farm gross receipts | | 4,32,000 | | 5,40,000 |
| (5) *Deduct*—Okara Farm gross expenditure | | *3,80,000* | | *3,90,000* |
| (6) Net receipts from Okara Farm | | 52,000 | | 1,50,000 |
| TOTAL SUB-HEAD D | 3,04,494 | 2,50,000 | 4,90,000 | 3,50,000 |
| SUB-HEAD E.—DAIRY FARMS— | | | | |
| (1) Proceeds from sales of dairy produce | | 23,72,000 | | 27,00,000 |
| (2) Proceeds from sale of grain and fodder | | 1,16,000 | | 1,50,000 |
| (3) Miscellaneous | | 62,000 | | 70,000 |
| TOTAL SUB-HEAD E | 27,32,267 | 25,50,000 | 29,47,000 | 29,20,000 |
| TOTAL INDIA | 71,83,593 | 66,84,000 | 70,20,000 | 68,87,000 |
| SUB-HEAD F.—ENGLAND | —77 | .. | .. | .. |
| SUB-HEAD G.—EXCHANGE | .. | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD III | 71,83,516 | 66,84,000 | 70,20,000 | 68,87,000 |

# MAIN HEAD 4-IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—ARMY HEADQUARTERS | 71,48,271 | | 71,48,271 | 75,88,000 | .. | 75,88,000 | 75,18,000 | .. | 75,18,000 | 77,04,000 | .. | 77,04,000 |
| B.—STAFF OF COMMANDS | 31,17,172 | | 31,17,172 | 33,21,000 | .. | 33,21,000 | 31,65,000 | .. | 31,65,000 | 33,39,000 | .. | 33,39,000 |
| C.—STAFF OF DISTRICTS AND BRIGADES | 76,74,670 | | 76,74,670 | 82,13,000 | .. | 82,13,000 | 83,20,000 | .. | 83,20,000 | 84,65,000 | .. | 84,65,000 |
| MISCELLANEOUS RECEIPTS | | 57,470 | —57,470 | .. | 50,000 | —50,000 | .. | 50,000 | —50,000 | .. | 57,000 | —57,000 |
| TOTAL INDIA | 1,79,40,113 | 57,470 | 1,78,82,643 | 1,91,22,000 | 50,000 | 1,90,72,000 | 1,90,03,000 | 50,000 | 1,89,53,000 | 1,95,08,000 | 57,000 | 1,94,51,000 |
| D.—ENGLAND | 10,61,030 | 1,673 | 10,59,347 | 10,71,000 | 2,000 | 10,69,000 | 11,46,000 | 2,000 | 11,44,000 | 10,32,000 | 2,000 | 10,30,000 |
| E.—EXCHANGE | —2,533 | —4 | —2,529 | .. | .. | .. | —6,000 | .. | —6,000 | .. | .. | .. |
| MAIN HEAD 4-IV | 1,89,98,600 | 59,139 | 1,89,39,461 | 2,01,93,000 | 52,000 | 2,01,41,000 | 2,01,43,000 | 52,000 | 2,00,91,000 | 2,05,40,000 | 59,000 | 2,04,81,000 |

## MAIN HEAD 4.—ARMY HEADQUARTERS.

EXPLANATIONS.

*Definition and Composition of "The Staff".*—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the Staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for tour of regimental duty, in order that he may keep in touch with regimental work. Moreover, no staff officer is trained solely for duty with one of the branches of the Staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation and the functions of the several branches.*—The staff at Army Headquarters is organized in four principal branches:—

(*a*) The General Staff Branch.

(*b*) The Adjutant General's Branch.

(*c*) The Quartermaster-General's Branch.

(*d*) The Master General of Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army, with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

7. *The Quartermaster-General's Branch.*—The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, Mechanical Transport vehicles and connected stores and animals and reserves of these articles with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, military works, with the remount and veterinary services, the farms department and with garrison and regimental institutes. Since the Great War the responsibilities of the Quartermaster-General's Branch have increased to a very great extent. This is attributable specifically to the creation of new services such as Mechanical Transport, and to the fundamental change of policy by which, since the war, Indian troops are fed, and mounted directly by Government, instead of under regimental arrangements.

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

(i) Ordnance Factories.

(ii) Artillery.

(iii) Ordnance Services.

(iv) Contracts.

(1) The Directorate of Ordnance Factories administers the army factories in India and assists the development of manufacture in India by private manufacturers.

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Director of Artillery deals with design, research experiment, patterns, and scales of all equipment of the Army and inspection of the same with the exception of :—

(*a*) Mechanical Transport (dealt with by Quartermaster-General's branch) and

(*b*) Clothing, footgear and general stores (dealt with by Director of Ordnance Services).

(iii) The Director of Ordnance Services controls the Arsenals and Depots and the Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete and unserviceable stores, machinery, etc., pertaining to the Army in India, Royal Air Force and Royal Indian Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. Policy questions concerning the branch with particular reference to mobilisation and war, calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements are dealt with by a section working directly under the Master General of the Ordnance.

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain advisers, *viz.*:—the Major General, Cavalry, the Major General, Royal Artillery, the Signal Officer-in-Chief and the Lieut.-Colonel, Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8—Military Engineer Services) is the technical adviser.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the duties are allocated similarly. There are of course certain differences, *e.g.*, the lower the formation, the fewer in number are the appointments and the lower is their grading ; there is no Master-General of the Ordnance Branch in lower formations, ordnance matters being dealt with by the Quartermaster-General's Branch ; the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

12. Provision is made under this head for the chargers of commanders and their staffs including their personal staffs.

Budget, 1936-37, is more than budget, 1935-36, by Rs. 3·40 lakhs due mainly to :—

| | In lakhs of Rs. |
|---|---|
| *Increase.* | |
| 1. Restoration of the emergency cut in pay | ·66 |
| 2. Provision for pay etc. charges of the Principal Supply Officers' Committee | ·87 |
| 3. Reorganisation of the Baluchistan District | 1·52 |
| 4. Reorganisation of the Judge Advocate General's Department | ·36 |
| 5. Provision for increased staff in Q. M. G.'s and M. G. O. Branches | ·90 |
| | 4·31 |
| *Decrease.* | ·60 |
| 1. Printing and stationery | ·91 |
| 2. Miscellaneous decreases (net) | ·91 |
| | 3·40 |
| Net increase | |

## STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

| | Army Headquarters. | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Commander-in-Chief and Staff. | Staff of H. E. the Viceroy. | Military Secretary's Branch. | General Staff Branch. | Adjutant General's Branch. | Quartermaster General's Branch. | Master General of Ordnance Branch. | Central Revision Section. |
| *Commanders.* | | | | | | | | |
| Commander-in-Chief | 1 | .. | .. | .. | .. | .. | .. | .. |
| General Officers Commanding-in-Chief | .. | .. | .. | .. | .. | .. | .. | .. |
| District Commanders | .. | .. | .. | .. | .. | .. | .. | .. |
| Brigade Commanders | .. | .. | .. | .. | .. | .. | .. | .. |
| *Staff and attached to Staff.* | | | | | | | | |
| Generals or Lieut.-Generals | .. | .. | .. | 1 | 1 | 1 | 1 | .. |
| Major Generals | .. | .. | 1 | 3 | 1 | 1 | 1 | .. |
| Brigadiers | .. | .. | .. | 3 | 1 | .. | .. | .. |
| Staff officers (1st grade) | .. | .. | 1 | 5 | 5(*e*) | 1 | 3 | .. |
| Staff officers (2nd grade) | 1 | .. | 2(*c*) | 15 | 6(*e*) | 4 | 2 | .. |
| Staff officers (3rd grade) | .. | .. | .. | 14 | 5(*f*) | 2 | 1 | .. |
| Other officers | .. | .. | .. | 1(3)(*d*) | .. | 1(*j*) | 1(*o*) | .. |
| *Services.* | | | | | | | | |
| Directors—Major Generals | .. | .. | .. | .. | 1 | 1 | .. | .. |
| Directors—Brigadiers | .. | .. | .. | .. | .. | 2 | 2 | .. |
| Other Directors | .. | .. | .. | .. | .. | 1 | 1 | .. |
| Deputy Directors | .. | .. | .. | .. | 3 | 4(*k*) | .. | .. |
| Assistant Directors | .. | .. | .. | .. | 1 | 2 | 5 | .. |
| Deputy Assistant Directors | .. | .. | .. | .. | 2 | 6 | 3 | .. |
| Staff Captains | .. | .. | .. | .. | .. | 3 | 1 | .. |
| Inspectors | .. | .. | .. | .. | .. | 1(*l*) | 2 | .. |
| Other officers | .. | .. | .. | .. | 2(*g*) | .. | 3(*p*) | .. |
| *Special appointments.* | | | | | | | | |
| Assistant Military Secretaries | .. | .. | .. | .. | .. | .. | .. | .. |
| Aides-de-Camp | 3 | 7 | .. | 1 | .. | .. | .. | .. |
| Judge Advocate General | .. | .. | .. | .. | 1 | .. | .. | .. |
| Deputy Judge Advocate Generals | .. | .. | .. | .. | 1 | .. | .. | .. |
| Assistant Judge Advocate Generals | .. | .. | .. | .. | 1 | .. | .. | .. |
| Deputy Assistant Judge Advocate Generals | .. | .. | .. | .. | 1 | .. | .. | .. |
| Station Staff officers, 1st Class | .. | .. | .. | .. | .. | .. | .. | .. |
| Station Staff officers, 2nd & 3rd Class | .. | .. | .. | .. | .. | .. | .. | .. |
| Officer Supervisors | 1 | .. | 2 | 3 | 7(*h*) | 5 | 5 | .. |
| Other officers | 1(*a*) | 1(*b*) | .. | .. | .. | 1(*m*) | .. | 1(*q*) |
| TOTAL | 7 | 8 | 6 | 46 (3) | 39 | 36 | 31 | 1 |
| Superintendents | .. | .. | 3 | 6 | 12 | 7 | 20 | .. |
| Clerks— | | | | | | | | |
| 1st division | 1 | .. | 8 | 25 | 40 | 30 | 62 | 3 |
| 2nd division | 2 | .. | 15 | 23 | 46 | 30 | 86 | 6 |
| Indian Army Corps of Clerks (British Wing) | .. | .. | .. | 12 | 6 | 2 | 3 | .. |
| 3rd division (including Indian Army Corps of Clerks—Indian Wing) | .. | .. | 18 | 29 | 44 | 38 | 117 | 5 |
| Technical | .. | .. | .. | 11 | .. | 3 | 4 | 2 |
| Special appointments | .. | .. | .. | 2 | .. | .. | .. | .. |
| Temporary establishment | .. | .. | .. | .. | 5(*i*) | 3(*n*) | 19 | .. |
| Draughtsman | .. | .. | .. | .. | .. | .. | 1 | .. |
| Translators | .. | .. | .. | 6 | .. | .. | .. | .. |
| Office servants | 3 | .. | 19 | 74 | 95 | 61 | 97 | |
| Security staff | .. | .. | .. | 15 | .. | .. | .. | .. |
| Superintendent, H. E. the C.-in-C.'s household | 1 | .. | .. | .. | .. | .. | .. | .. |
| Fauji Akhbar " clerical establishment | .. | .. | .. | 14 | .. | .. | .. | .. |
| Assistant and Sub-Assistant Surgeons | .. | .. | .. | .. | 2 | .. | .. | .. |
| TOTAL | 7 | .. | 63 | 217 | 250 | 174 | 409 | 19 |

## FOR WHOM PROVISION IS MADE UNDER HEAD 4.

| Principal Supply Officers' Committee. | Total. | Commands | Districts and Brigades. | Total. | Remarks. |
|---|---|---|---|---|---|
| .. | 1 | .. | .. | 1 | (a) Surgeon. |
| .. | .. | 4 | .. | 4 | (b) Military Secretary to H. E. the Viceroy. |
| .. | .. | .. | 13 | 13 | (c) Includes one temporary appointment of officer-in charge, Information Bureau (up to 24th April 1936 only) |
| .. | .. | .. | 35 | 35 | |
| .. | 4 | .. | .. | 4 | (d) 1 Cipher officer and 2 Interpreter officers. |
| .. | 7 | 2 | .. | 9 | (e) Includes 1 appointment for Revision Section (for 1 month only). |
| .. | 4 | 10 | .. | 14 | |
| .. | 15 | 9 | 16 | 40 | (f) Includes one additional appointment for 7 months only. |
| .. | 30 | 19 | 69 | 118 | |
| .. | 22 | 7 | 59 | 88 | (g) Chief Principal Matron and 1 additional medical officer for Army Headquarters. |
| .. | 3(3) | 1(r) | .. | 4(3) | (h) Includes 2 Deputy Assistant Directors (Civilians) |
| .. | 2 | .. | .. | 2 | (i) For Revision Section (for 1 month only). |
| .. | 4 | .. | .. | 4 | (j) Railway concentration officer (Civilian). |
| .. | 2 | .. | .. | 2 | (k) Includes 1 Brigadier. |
| .. | 7 | 10(s) | .. | 17 | (l) Held by a Brigadier. |
| .. | 8 | 19 | 26 | 53 | (m) Inspector of messing. |
| .. | 11 | 6 | 58 | 75 | (n) Employed during Delhi season only. |
| .. | 4 | 2 | .. | 6 | (o) Technical officer. |
| .. | 3 | .. | .. | 3 | (p) 1 Technical officer, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser. |
| .. | 5 | 4(t) | 1(v) | 10 | (q) Director of Regulations and Forms. |
| .. | .. | 4 | .. | 4 | (r) Commander, Royal Tank Corps. |
| .. | 11 | 8 | (13) | 19(13) | (s) Includes 4 Major Generals. |
| .. | 1 | .. | .. | 1 | (t) Remount officers. |
| .. | 1 | 2 | .. | 3 | (u) 12 Military Intelligence officers and 3 Station Commanders. |
| .. | 1 | 2 | .. | 3 | (v) Attached officers (S. & T.). |
| .. | 1 | 4 | .. | 5 | |
| .. | .. | .. | 19 | 19 | |
| .. | .. | .. | (41) | (41) | |
| .. | 23 | .. | .. | 23 | |
| 3 | 7 | .. | 12(3)(u) | 19(3) | |
| 3 | 177 (3) | 113 | 308 (57) | 598 (60) | |
| .. | 48 | | | | |
| 3 | 172 | | | | |
| 7 | 215 | | | | |
| .. | 23 | | | | |
| 6 | 257 | | | | |
| .. | 20 | | | | |
| .. | 2 | | | | |
| .. | 27 | | | | |
| .. | 1 | | | | |
| .. | 6 | | | | |
| 4 | 356 | | | | |
| .. | 15 | | | | |
| .. | 1 | | | | |
| .. | 14 | | | | |
| .. | 2 | | | | |
| 20 | 1,159 | 252 (23) | 812 (54) | 2,23 (80) | |

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | INDIA | | | | |
| | | SUB-HEAD A.—ARMY HEADQUARTERS. | | | | |
| | | MINOR HEAD (*a*)—COMMANDER-IN-CHIEF AND PERSONAL STAFF. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Commander-in-Chief | | 1,01,490 | | 1,01,260 |
| 7 | 6 | (2) Pay of other officers | | 99,090 | | 85,750 |
| 7 | 7 | (3) Pay of establishment | | 17,860 | | 18,270 |
| | | (4) Tour expenses of Commander-in-Chief | | 1,50,000 | | 1,50,000 |
| | | (5) Miscellaneous allowances and expenses | | 13,660 | | 13,720 |
| | | (6) Grant for expenditure to be sanctioned by the Commander-in Chief under his financial powers | | 50,000 | | 50,000 |
| | | *Deduct*—Emergency cut in pay | | *1,100* | | .. |
| | | TOTAL MINOR HEAD (*a*) | 3,42,705 | 4,31,000 | 4,17,000 | 4,19,000 |
| | | MINOR HEAD (*b*)—PERSONAL STAFF OF GOVERNOR-GENERAL. | | | | |
| | | Detailed heads— | | | | |
| 8 | 8 | (1) Pay of officers | | 94,380 | | 93,000 |
| | | (2) Miscellaneous allowances and expenses | | .. | | .. |
| | | *Deduct*—Emergency cut in pay | | *380* | | .. |
| | | TOTAL MINOR HEAD (*b*) | 88,304 | 94,000 | 88,000 | 93,000 |
| | | Carried over | 4,31,009 | 5,25,000 | 5,05,000 | 5,12,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (a) Commander-in-Chief and Personal Staff*:—

Budget, 1936-37, is less than budget, 1935-36, by Rs. ·12 lakh due to the transfer of provision for the pay of A. D. C. to Chief of the General Staff from this minor head to minor head (*d*).

## MAIN HEAD 4.—ARMY HEADQUARTERS

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 4,31,009 | 5,25,000 | 5,05,000 | 5,12,000 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (*c*)—MILITARY SECRETARY'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . . | | 1,21,540 | | 1,07,000 |
| 63 | 63 | (2) Pay of establishment . | | 1,22,000 | | 1,25,000 |
| | | (3) Miscellaneous allowances and expenses . | | 27,480 | | 25,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,020* | | .. |
| | | TOTAL MINOR HEAD (*c*) . | 3,08,474 | 2,70,000 | 2,78,000 | 2,57,000 |
| | | MINOR HEAD (*d*)—GENERAL STAFF BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 45 | 46 | (1) Pay of officers . | | 9,08,340 | | 9,30,400 |
| 203 | 203 | (2) Pay of establishment | | 3,26,650 | | 3,43,000 |
| | | (3) Tour expenses of the Chief of the General Staff . . . . | | 15,000 | | 15,000 |
| | | (4) Miscellaneous allowances and expenses . | | 2,12,000 | | 1,62,400 |
| 14 | 14 | (5) "Fauji Akhbar" establishments and other charges . . . | | 77,710 | | 79,200 |
| | | *Deduct*—Emergency cut in pay . . . . | | *4,700* | | .. |
| | | TOTAL MINOR HEAD (*d*) | 13,84,551 | 15,35,000 | 14,58,000 | 15,30,000 |
| | | MINOR HEAD (*e*)—ADJUTANT GENERAL'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 22 | 24 | (1) Pay of officers of the Adjutant General's branch proper . | | 4,13,860 | | 4,38,700 |
| 10 | 10 | (2) Pay of officers of Medical Directorate | | 2,48,100 | | 2,44,500 |
| 5 | 5 | (3) Pay of officers of the Judge Advocate General's branch . | | 90,000 | | 86,980 |
| | | | | 7,51,960 | | 7,70,180 |
| | | Carried over . | 21,24,034 | 23,30,000 | 22,41,000 | 22,99,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head* (c) *Military Secretary's Branch*—

Budget, 1936-37, is less than budget, 1935-36, by Rs. ·13 lakh due mainly to the proposed abolition of the appointment of Officer-in-Charge, Information Bureau, from July 1936.

*Minor Head* (d) *General Staff Branch*—

Budget, 1936-37, is less than budget, 1935-36, by Rs. ·05 lakh due mainly to reduction in miscellaneous expenses partly counterbalanced by transfer from minor head (a) to this minor head of the provision for the pay of A. D. C. to Chief of the General Staff and other miscellaneous increases.

*Minor Head* (e) *Adjutant General's Branch*—

Budget, 1936-37, is more than budget, 1935-36, by Rs. ·22 lakh due mainly to provision for an additional D. A. A. G. and a Staff Captain.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward | 21,24,03· | 23,30,000 | 22,41,000 | 22,99,000 |
| | | | | 7,51,960 | | 7,70,180 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (*e*)—ADJUTANT-GENERAL'S BRANCH—*concld.* | | | | |
| | | Detailed heads—*contd.* | | | | |
| 157 | 158 | (4) Pay of establishment of the Adjutant General's branch proper . . | | 2,70,000 | | 2,72,000 |
| 79 | 79 | (5) Pay of establishment of Medical Directorate | | 1,74,790 | | 1,75,000 |
| 13 | 13 | (6) Pay of establishment of the Judge Advocate General's Branch. . | | 21,550 | | 22,000 |
| | | | | 4,66,340 | | 4,69,000 |
| | | (7) Miscellaneous allowances and expenses of the Adjutant General's branch proper . | | 53,000 | | 53,370 |
| | | (8) Miscellaneous allowances and expenses of Medical Directorate. . . | | 30,000 | | 29,000 |
| | | (9) Miscellaneous allowances and expenses of the Judge Advocate General's branch . . | | 3,500 | | 3,960 |
| | | *Deduct*—Emergency cut in pay . . . | | *4,930* | | .. |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces | | *19,870* | | *23,510* |
| | | TOTAL MINOR HEAD (*e*) | 12,30,906 | 12,80,000 | 13,20,000 | 13,02,000 |
| | | MINOR HEAD (*f*) QUARTERMASTER-GENERAL'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 32 | 36 | (1) Pay of officers . | | 6,74,130 | | 7,22,000 |
| 173 | 174 | (2) Pay of establishment | | 3,35,000 | | 3,38,000 |
| | | (3) Miscellaneous allowances and expenses . | | 83,940 | | 80,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *4,070* | | .. |
| | | TOTAL MINOR HEAD (*f*). | 10,38,739 | 10,89,000 | 11,10,000 | 11,40,000 |
| | | Carried over | 43,93,679 | 46,99,000 | 46,71,000 | 47,41,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (f)—Quartermaster General's Branch—*

Budget 1936-37 is more than Budget 1935-36 by Rs. ·51 lakh due mainly to an increase of 4 officers.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1935-36 | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 43,93,679 | 46,99,000 | 46,71,000 | 47,41,000 |
| SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | | | |
| MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH. | | | | | | |
| | | Detailed heads— | | | | |
| 20 | 21 | (1) Pay of officers of the Master General of Ordnance branch proper | | 4,50,690 | | 4,60,320 |
| 5 | 5 | (2) Pay of officers of Contracts Directorate . | | 1,03,080 | | 1,07,280 |
| 5 | 5 | (3) Pay of officers of the Assistant Director of Ordnance Services (Provision) . . | | 80,000 | | 78,000 |
| | | | | 6,33,770 | | 6,45,600 |
| 220 | 225 | (4) Pay of establishment of the Master General of Ordnance branch proper . . . | | 4,70,000 | | 4,92,000 |
| 105 | 105 | (5) Pay of establishment of Contracts Directorate. | | 2,00,000 | | 1,97,000 |
| 79 | 79 | (6) Pay of establishment of the Assistant Director of Ordnance Services (Provision) . | | 1,40,000 | | 1,48,000 |
| | | | | 8,10,000 | | 8,37,000 |
| | | Carried over . | | 14,43,770 | | 14,82,600 |
| | | | 43,93,679 | 46,99,000 | 46,71,000 | 47,41,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

... EXPLANATIONS.

*Minor Head (g)—Master General of Ordnance Branch.—*

Budget 1936-37 is more than Budget 1935-36 by Rs. ·46 lakh due mainly to the increase in establishment by one officer, 2 British other ranks and 3 temporary clerks.

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 43,93,679 | 46,99,000 | 46,71,000 | 47,41,000 |
| | | | | 14,43,770 | | 14,82,600 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*concld.* | | | | |
| | | MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH—*contd.* | | | | |
| | | Detailed heads—*concld.* | | | | |
| | | (7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper | | 51,230 | | 52,000 |
| | | (8) Miscellaneous allowances and expenses of Contracts Directorate . . . | | 45,000 | | 45,000 |
| | | (9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision) | | 20,000 | | 20,400 |
| | | *Deduct*—Emergency cut in pay . . . | | *6,000* | | .. |
| | | TOTAL MINOR HEAD (*g*). | 14,99,101 | 15,54,000 | 15,54,000 | 16,00,000 |
| | | MINOR HEAD (*h*)—CENTRAL REVISION SECTION. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 22,110 | | 21,600 |
| 19 | 19 | (2) Pay of establishment . | | 47,710 | | 48,910 |
| | | (3) Miscellaneous allowances and expenses . . | | 5,460 | | 5,490 |
| | | *Deduct*—Emergency cut in pay . . . | | *280* | | .. |
| | | TOTAL MINOR HEAD (*h*) . | 73,842 | 75,000 | 75,000 | 76,000 |
| | | MINOR HEAD (*i*)—DIRECTOR OF REGULATIONS AND FORMS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of establishment | | 8,080 | | 8,150 |
| | | (2) Miscellaneous . . | | 1,800 | | 1,850 |
| | | (3) Printing and Stationery. . . . | | 12,50,120 | | 11,90,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*i*). | 11,81,649 | 12,60,000 | 12,18,000 | 12,00,000 |
| | | MINOR HEAD (*j*)—PRINCIPAL SUPPLY OFFICERS' COMMITTEE, INDIA. | | | | |
| | | Detailed heads— | | | | |
| .. | 3 | (1) Pay of officers . | | | | 47,000 |
| .. | 20 | (2) Pay of establishment | | | | 29,000 |
| | | (3) Miscellaneous allowances and expenses . | | | | 11,000 |
| | | | | .. | .. | 87,000 |
| | | TOTAL SUB-HEAD A. | 71,48,271 | 75,88,000 | 75,18,000 | 77,04,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head* (i)—*Director of Regulations and Forms*—

Budget 1936-37 is less than Budget 1935-36 by Rs. ·60 lakh due to smaller provision for printing and stationery.

*Minor Head* (j)—*Principal Supply Officers' Committee India.*—

The cost of establishment of the Principal Supply Officers' Committee was provided in the Civil Estimates for 1935-36. It was decided in the course of the year that the cost of the establishment should be debited to Defence Estimates. Provision has accordingly been made in the Budget for 1936-37.

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—STAFF OF COMMANDS. | | | | |
| | | Detailed heads— | | | | |
| 113 | 113 | (1) Pay of officers . | | 25,13,310 | | 25,72,440 |
| 270 (21) | 252 (26) | (2) Pay of establishment other than menials . | | 5,50,310 | | 5,21,500 |
| | | (3) Pay of menials . | | 28,000 | | 28,500 |
| | | (4) Kit and clothing allowances . . | | 7,000 | | 7,000 |
| | | (5) Miscellaneous allowances and expenses . | | 1,09,000 | | 1,13,000 |
| | | (6) Grant for unforeseen expenditure . . | | 1,72,000 | | 1,47,500 |
| | | *Deduct*—Emergency cut in pay . . . | | *13,060* | | .. |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces . | | *45,560* | | *50,940* |
| | | TOTAL SUB-HEAD B. . | 31,17,172 | 33,21,000 | 31,65,000 | 33,39,050 |
| | | SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES, | | | | |
| | | Detailed heads— | | | | |
| 300 (57) | 308 (57) | (1) Pay of officers . | | 62,01,820 | | 63,36,480 |
| 766 (56) | 812 (54) | (2) Pay of establishment other than menials. | | 15,99,180 | | 16,86,080 |
| | | (3) Pay of menials . | | 67,870 | | 70,230 |
| | | (4) Kit and clothing allowances . . | | 21,000 | | 21,000 |
| | | (5) Miscellaneous allowances and expenses | | 3,70,000 | | 3,76,240 |
| | | (6) Grant for unforeseen expenditure . | | 1,11,000 | | 1,16,000 |
| | | *Deduct*—Emergency cut in pay . . | | *31,260* | | .. |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces. | | *77,250* | | *83,190* |
| | | *Deduct*—Amount recovered from the Government of Bengal on account of pay and allowances of military Intelligence officers in Bengal. | | *49,360* | | *57,840* |
| | | TOTAL SUB-HEAD C . | 76,74,670 | 82,13,000 | 83,20,000 | 84,65,000 |
| | | TOTAL INDIA . | 1,79,40,113 | 1,91,22,000 | 1,90,03,000 | 1,95,08,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Sub-Head B.—Staff of Commands—*

Budget 1936-37 is more than Budget 1935-36 by Rs. ·18 lakh due mainly to the restoration of the emergency cut in pay, provision for a remount officer for Western Command and the re-organisation of the Judge Advocate General's Department partly counterbalanced by the transfer of certain charges to Head 4 C in connection with the re-organisation of Baluchistan District.

*Sub-Head C.—Staff of Districts and Brigades—*

Budget 1936-37 is more than Budget 1935-36 by Rs. 2·52 lakhs due mainly to the re-organisation of the Baluchistan District, provision for the Temporary Brigade Headquarters in Bengal up to 30th September 1938 and restoration of the emergency cut in pay.

## MAIN HEAD 4/IV.—ARMY HEADQUARTERS,

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs | Rs. | Rs. | Rs. |
| | | SUB-HEAD D.—ENGLAND: | | | | |
| | | (a) Army Headquarters— | | | | |
| | | (1) Pay: officers . . | | 1,84,000 | | 2,00,000 |
| | | (2) Pay: other ranks . | | 32,000 | | 32,000 |
| | | (3) Leave and deputation salaries . . . | | 64,000 | | 80,000 |
| | | (4) Sterling overseas pay. | | 19,000 | | 16,000 |
| | | (b) Staff of Commands— | | | | |
| | | (1) Pay: officers . | | 1,60,000 | | 1,28,000 |
| | | (2) Pay: other ranks . | | 48,000 | | 40,000 |
| | | (c) Staff of Districts and Brigades— | | | | |
| | | (1) Pay: officers . . | | 3,60,000 | | 3,40,000 |
| | | (2) Pay: other ranks . | | 1,04,000 | | 1,12,000 |
| | | (d) Staff: Overseas pay and other charges . | | 1,00,000 | | 84,000 |
| | | Emergency deductions from leave salaries. | | .. | | .. |
| | | TOTAL SUB-HEAD D.—ENGLAND . . . | 10,61,020 | 10,71,000 | 11,46,000 | 10,32,000 |
| | | SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE . | —2,533 | .. | —6,000 | .. |
| | | TOTAL EXPENDITURE—MAIN HEAD 4 | 1,89,98,600 | 2,01,93,000 | 2,01,43,000 | 2,05,40,000 |
| | | Receipts— | | | | |
| | | SUB-HEAD A.—INDIA— | | | | |
| | | Miscellaneous . . | 57,470 | 50,000 | 50,000 | 57,000 |
| | | SUB-HEAD B.—England: Staff-miscellaneous. . . | 1,673 | 2,000 | 2,000 | 2,000 |
| | | SUB-HEAD C.—Exchange . . . | —4 | .. | .. | .. |
| | | TOTAL RECEIPTS—MAIN HEAD IV . . . | 59,139 | 52,000 | 52,000 | 59,000 |

STAFF OF COMMANDS, ETC.—*concld.*

# MAIN HEAD 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.).

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—ROYAL INDIAN ARMY SERVICE CORPS | 1,99,84,055 | 18,98,195 | 1,80,85,860 | 2,28,93,000 | 21,10,000 | 2,07,83,000 | 2,11,44,000 | 20,34,000 | 1,91,10,000 | 2,22,61,000 | 19,92,000 | 2,02,69,000 |
| B.—ANIMALS (REMOUNTS) | 17,90,253 | 1,98,194 | 15,92,059 | 20,56,000 | 2,32,000 | 18,24,000 | 18,63,000 | 2,32,000 | 16,31,000 | 21,03,000 | 2,54,000 | 18,49,000 |
| C.—INDIAN ARMY ORDNANCE CORPS | 69,69,924 | 81,93,072 | —12,23,148 | 62,82,000 | 84,90,000 | —22,08,000 | 69,12,000 | 83,70,000 | —14,58,000 | 66,63,000 | 86,60,000 | —19,97,000 |
| D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH | 19,018 | 594 | 18,424 | 23,000 | 3,000 | 20,000 | 23,000 | 1,000 | 22,000 | 23,000 | 1,000 | 22,000 |
| TOTAL INDIA | 2,87,63,250 | 1,02,90,055 | 1,84,73,195 | 3,12,54,000 | 1,08,35,000 | 2,04,19,000 | 2,99,42,000 | 1,06,37,000 | 1,93,05,000 | 3,10,50,000 | 1,09,07,000 | 2,01,43,000 |
| E.—ENGLAND | 50,36,429 | 4,24,196 | 46,12,233 | 44,06,000 | 4,65,000 | 39,41,000 | 39,68,000 | 4,56,000 | 35,12,000 | 47,20,000 | 4,17,000 | 43,03,000 |
| F.—EXCHANGE | —16,454 | —1,754 | —14,700 | ... | ... | ... | —21,000 | —3,000 | —18,000 | ... | ... | ... |
| TOTAL HEAD 5/V. | 3,37,83,225 | 1,07,12,497 | 2,30,70,728 | 3,56,60,000 | 1,13,00,000 | 2,43,60,000 | 3,38,89,000 | 1,10,90,000 | 2,27,99,000 | 3,57,70,000 | 1,13,24,000 | 2 44,46,000 |

EXPLANATIONS.

The value of stock on 31st March 1935 of the following categories of stores was as given below :—

*Clothing* :—

| | |
|---|---|
| Uniforms | 29,05,323 |
| Boots, etc. | 13,80,901 |
| Necessaries | 24,79,252 |
| Cloth and other materials | 61,651 |
| Head dresses | 7,11,193 |
| Miscellaneous | 37,38,994 |
| Minor items | 59,386 |
| Total clothing | 1,19,36,700 |
| Provisions | 32,27,332 |
| Grain and salt for animals | 5,62,951 |
| Fuel and light | 97,336 |
| Petrol and lubricants | 5,50,344 |

2. In addition to the provision made for the purchase of stores, equipment and animals under head 5, provision has been made under head 3 for the purchase of stores, equipment and animals required by manufacturing establishments. The total provision made is indicated below :—

| Stores, equipment and animals required for— | Budget Head. | Provision for expenditure. 1935-36. In India (including customs duty on imported stores and value of such stores debitable to Remittance Account). | 1935-36. In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported stores). | 1936-37. In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts). | 1936-37. In England (at 1s. 6d to the rupee including sea-freight, packing, etc., for imported stores). |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| Medical stores depots and workshops | Head 3-A | 16,38,000 | 10,00,000 | 16,44,000 | 9,50,000 |
| Ordnance and clothing factories | Head 3-C | 49,81,570 | 3,53,000 | 65,77 520 | 13,15,000 |
| Grass farms | Head 3-D | 18,28,000 | 4,000 | 16,10,000 | 4,000 |
| Dairy farms | Head 3-E | 13,16,000 | 4,000 | 15,20,000 | 4,000 |
| | | 97,63,570 | 13,61,000 | 1,13,51,520 | 22,73,000 |
| Total provision in head 3 | | 1,11,24,570 | | 1,36,24,520 | |
| Total provision in head 5 (Gross) | | 3,87,76,420 | | 3,91,32,280 | |
| Grand total of stores purchased for the army in India | | 4,99,00,990 | | 5,27,56,800 | |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,

| EXPENDITURE: INDIA: | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS. | Rs. | Rs. | Rs. | Rs. |
| MINOR HEAD (a)—PROVISIONS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 47,50,000 | | 44,63,000 |
| (2) Central purchases | | 81,51,000 | | 82,90,420 |
| (3) Value of stores returned | | 4,000 | | 1,000 |
| (4) Customs duty | | 40,000 | | 32,000 |
| (5) Bonus paid under sliding scale of rations scheme | | 2,50,000 | | 1,90,000 |
| | | 1,31,95,000 | | 1,29,76,420 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. | | *1,03,000* | | *1,08,560* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *6,000* | | *1,860* |
| | | *1,09,000* | | *1,10,420* |
| Net cash expenditure under (a) | 1,24,06,414 | 1,30,86,000 | 1,30,83,000 | 1,28,66,000 |
| MINOR HEAD (b)—GRAIN AND SALT FOR ANIMALS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 50,000 | | 63,000 |
| (2) Central purchases | | 34,20,000 | | 32,81,000 |
| (3) Value of stores returned | | .. | | .. |
| | | 34,70,000 | | 33,44,000 |
| (4) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | .. | | .. |
| (5) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | .. |
| | | .. | | .. |
| Net cash expenditure under (b) | 29,21,655 | 34,70,000 | 31,91,000 | 33,44,000 |
| MINOR HEAD (c)—PETROL AND LUBRICANTS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 12,000 | | 20,000 |
| (2) Central purchases | | 32,22,020 | | 34,04,580 |
| (3) Value of stores returned | | 7,000 | | 8,000 |
| (4) Customs duty | | .. | | .. |
| | | 32,41,020 | | 34,32,580 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | *9,07,000* | | *9,87,580* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *20* | | .. |
| (7) *Deduct*—Credits for services rendered by M. T. units to M. E. S., R.A.F and A.F.I. units | | *32,000* | | *50,000* |
| (8) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty | | *13,00,000* | | *14,56,000* |
| | | *22,39,020* | | *24,93,580* |
| Net cash expenditure under(c) | 8,72,206 | 10,02,000 | 10,02,000 | 9,39,000 |
| Carried over | 1,62,00,275 | 1,75,58,000 | 1,72,76,000 | 1,71,49,000 |

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1936-37 compares with the provision in the Budget for 1935-36 as follows:—

| | 1935-36. | 1936-37. |
|---|---|---|
| | Rs. | Rs. |
| Provisions | 1,20,78,000 | 1,19,06,000 |
| Grains and Salt for animals | 33,60,900 | 32,37,000 |
| Petrol and lubricants | 8,26,400 | 8,43,350 |
| Coal and firewood | 12,35,800 | 10,73,500 |
| Kerosine oil | 2,68,480 | 2,87,150 |
| Other I. A. S. C. Stores | 4,94,420 | 5,21,000 |
| Total | 1,82,64,000 | 1,78,68,000 |

Budget 1936-37 is less than budget 1935-36 by Rs. 3·96 lakhs due mainly to adoption

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.

| | Accounts. 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,62,00,275 | 1,75,58,000 | 1,72,76,000 | 1,71,49,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| MINOR HEAD (*d*)—COAL AND FIREWOOD: | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 14,67,090 | | 12,58,000 |
| (2) Central purchases . | | 1,56,160 | | 1,89,630 |
| (3) Value of stores returned . . . . | | 1,000 | | 100 |
| (4) Bonus paid under the sliding scale of rations scheme . . . | | 6,750 | | 6,000 |
| | | 16,31,000 | | 14,53,780 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . . . | | *32,000* | | *26,080* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *8,000* | | *700* |
| | | *40,000* | | *26,780* |
| Net cash expenditure under (*d*) . | 14,52,076 | 15,91,000 | 14,50,000 | 14,27,000 |
| MINOR HEAD (*e*)—KEROSINE OIL. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 10,000 | | 8,000 |
| (2) Central purchases . | | 5,22,900 | | 5,08,800 |
| (3) Value of stores returned . . . | | 100 | | 200 |
| | | 5,33,000 | | 5,17,000 |
| (4) *Deduct*—Value of stores issued on payment to M. E. S., and R A. F. . . . . | | *1,20,000* | | *61,000* |
| (5) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | .. |
| (6) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty . | | *1,13,000* | | *1,42,000* |
| | | *2,33,000* | | *2,03,000* |
| Net cash expenditure under (*e*) . | 3,14,268 | 3,00,000 | 3,75,000 | 3,14,000 |
| Carried over . | 1,79,66,619 | 1,94,49,000 | 1,91,01,000 | 1,88,90,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F., AND R.I.N.)—*contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,79,66,619 | 1,94,49,000 | 1,91,01,000 | 1,88,90,000 |
| SUB HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| MINOR HEAD (*f*)—OTHER R. I. A. S. C. STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 40,000 | | 43,000 |
| (2) Central purchases | | 7,93,400 | | 8,93,000 |
| (3) Value of stores returned . . . . | | 83,000 | | 77,500 |
| | | 9,16,400 | | 10,13,500 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . | | *1,41,000* | | *2,13,000* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *400* | | *500* |
| | | *1,41,400* | | *2,13,500* |
| Net cash expenditure under (*f*) . | 8,49,760 | 7,75,000 | 8,00,000 | 8,00,000 |
| Carried over . | 1,88,16,379 | 2,02,24,000 | 1,99,01,000 | 1,96,90,000 |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS M.E.S.,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,88,16,379 | 2,02,24,000 | 1,99,01,000 | 1,96,90,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*concld.* | | | | |
| MINOR HEAD (*g*)—MECHANICAL TRANSPORT STORES INCLUDING TYRES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 12,67,000 | | 10,97,500 |
| (2) Central purchases . | | | | |
| (3) Value of stores returned . . . . | | .. | | .. |
| (4) Customs duty . . | | 50,000 | | 62,500 |
| | | 13,17,000 | | 11,60,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | — | | |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *10,000* | | *10,000* |
| | | *10,000* | | *10,000* |
| Net cash expenditure under (*g*) . | 11,19,120 | 13,07,000 | 11,00,000 | 11,50,000 |
| MINOR HEAD (*h*)—MECHANICAL TRANSPORT VEHICLES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases. . | | .. | | .. |
| (2) Central purchases . | | 13,27,160 | | 13,02,000 |
| (3) Value of stores returned . . . | | .. | | .. |
| (4) Customs duty . . | | 32,740 | | 71,000 |
| (5) Charges on account of subsidization of motor vehicles . . . | | 2,100 | | 48,000 |
| | | 13,62,000 | | 14,21,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | .. | | .. |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | .. |
| Net cash expenditure under (*h*) . | 48,556 | 13,62,000 | 1,43,000 | 14,21,000 |
| TOTAL SUB-HEAD A.—R. I. A. S. C. . | 1,99,84,055 | 2,28,93,000 | 2,11,44,000 | 2,22,61,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F. AND R.I.N.)—*contd.*

EXPLANATIONS.

Minor head (*g*) Mechanical Transport Stores including tyres.—

Budget 1936-37 is less than budget 1935-36 by Rs. 1·57 lakhs on the basis of actuals.

Minor head (*h*) Mechanical Transport Vehicles.—

Budget 1936-37 is more than budget 1935-36 by Rs. ·59 lakh due mainly to larger provision of subsidization of motor vehicles.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| **SUB-HEAD B.—ANIMALS (REMOUNTS).** | | | | |
| Detailed heads— | | | | |
| (1) Purchase of horses . | | 14,82,900 | | 15,55,000 |
| (2) Purchase of mules . | | 5,45,960 | | 5,30,000 |
| (3) Purchase of camels . | | 2,340 | | 2,000 |
| (4) Purchase of bullocks . | | 24,800 | | 16,000 |
| | | 20,56,000 | | 21,03,000 |
| (5) *Deduct*—Value of animals issued to other departments . . | | .. | | .. |
| Net cash expenditure (Total Sub-Head B) | 17,90,253 | 20,56,000 | 18,63,000 | 21,03,000 |
| **SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS.** | | | | |
| MINOR HEAD (*a*)—ORDNANCE STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 1,04,000 | | 90,000 |
| (2) Central purchases | | 33,79,000 | | 37,98,000 |
| (3) Value of stores returned . . | | 3,50,000 | | 3,00,000 |
| (4) Customs duty . | | 62,000 | | 2,17,000 |
| (5) Expenditure on repair of mathematical instruments . . | | .. | | .. |
| | | 38,95,000 | | 44,05,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N. | | *2,00,000* | | *2,00,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *60,000* | | *40,000* |
| | | *2,60,000* | | *2,40,000* |
| Net expenditure under (*a*) | 45,04,452 | 36,35,000 | 40,79,000 | 41,65,000 |
| Carried over . | 45,04,452 | 36,35,000 | 40,79,000 | 41,65,000 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts).*—

Budget 1936-37 is more than budget 1935-36 by Rs. ·47 lakh due mainly to an increase in the number of animals required.

Sub-Head C.—*Indian Army Ordnance Corps.*—

(*a*) *Ordnance Stores* :—

Ordnance and clothing stores are obtained from three sources of supply, *i.e.*, Home, Ordnance and Clothing Factories, and from the trade in India.

Funds are provided separately under the following heads for each source of supply :—

| | Head. |
|---|---|
| Imported stores | High Commissioner's estimates (Head 48—Defence Services, Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots). |
| Factory-manufactured stores | Factories budget (Head 3-C.). |
| Central purchases and purchases under the "rupee tender" system. | Head 5.—C. (*a*), Ordnance stores. |
| | Head 5.—C. (*b*), Clothing. |

2. The main requirements included in the stores budget for 1936-37 are given below by categories :—

*Ordnance Stores.*

| *Classes of Stores*— | Value |
|---|---|
| General stores— | lakhs of Rs. |
| (1) Barrack and hospital | 5·97 |
| (2) Harness and saddlery | 12·46 |
| (3) Camp equipment and paulins | 16·62 |
| (4) Oils, paints and chemicals | 3·18 |
| (5) Accoutrements | 7·66 |
| Warlike stores— | |
| (1) Guns and carriages | 8·11 |
| (2) Small arm stores | 18·10 |
| (3) Machine guns | 16·95 |
| (4) Transport vehicles and bicycles | 1·98 |
| (5) Signalling equipment | 4·89 |
| (6) Engineer stores | 3·62 |
| (7) Ammunition | 64·42 |

*Clothing.*

| | |
|---|---|
| (1) Khaki drill clothing | 5·32 |
| (2) Serge clothing | 4·85 |
| (3) Foot wear | 8·11 |
| (4) Head gear | 3·73 |
| (5) Great coats, blankets, etc. | 12·36 |
| (6) Necessaries and badges | 13·31 |

3. Certain stores are purchased locally under the financial powers of ordnance officers, funds for which are provided under Head 5.C. (*a*) (i) for ordnance stores and (*b*) (i) for clothing.

4. Under the existing provision system, the stock position of practically every item is reviewed each year. Orders on suppliers are made up with reference to the latest review and budget provision is made on the basis of the cost of those orders.

## MAIN HEAD 5.— PURCHASE AND SALE OF STORES. EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1934 35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 45,04,452 | 36,35,000 | 40,79,000 | 41,65,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.* | | | | |
| MINOR HEAD (*b*)—CLOTHING. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 10,000 | | 10,000 |
| (2) Central purchases . | | 25,79,000 | | 24,24,000 |
| (3) Value of stores returned . . . | | 10,000 | | 5,000 |
| (4) Customs duty . | | 88,000 | | 94,000 |
| (5) Bonus paid for great coats . . . | | *44,000 | | 30,000 |
| | | 27,31,000 | | 25,63,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N. . . | | *80,000* | | *63,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government . . | | *4,000* | | *2,000* |
| | | *84,000* | | *65,000* |
| Net cash expenditure under (*b*) . | 24,65,472 | 26,47,000 | 28,33,000 | 24,98,000 |
| TOTAL SUB HEAD C.—I. A. O. C. . . . | 69,69,924 | 62,82,000 | 69,12,000 | 66,63,000* |

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 3-C.). The Assistant Director, Ordnance Services (Provision) is however, empowered to place orders for stores and repairs on factories to the following extent in 1936-37—

| | Rs. |
|---|---|
| Ordnance Stores— | |
| Manufacture . . . . . | 1,08,76,000 |
| Repairs . . . . . | 23,27,000 |
| Clothing Stores | |
| Ordinary demands . . . . . | 25,67,000 |
| TOTAL | 1,57,70,000 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 204·69 lakhs as against only Rs. 88·55 (excluding new demands) lakhs required during the year 1936-37. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on consumption, which varies, and the extent to which surplus stores can be utilised.

6. Barrack and hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons also stores for gymnasia and recreation rooms including articles of bedding.

Camp equipment includes tents and their gear, tools for entrenchment, etc.

Gun mountings and transport vehicles for artillery, if of special pattern are included in carriages.

Swords and lances are included in small arms.

*Clothing.*

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated at Rs. 60·71 lakhs as against only Rs. 52·67 (excluding new demands) lakhs required in 1936-37. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

*Deduct Heads.*—The value of stores issued to M. E. S., R. A. F. and Royal Indian Navy and other departments of Central Government is charged to them.

8. *Head 5.-C. (a) Ordnance stores—*

Budget 1936-37 is more than Budget 1935-36 by Rs. 5·30 lakhs due mainly to the following variations :—

| | lakhs of Rs. |
|---|---|
| *Increases.* | |
| (1) Replenishment of stock depleted in connection with the Mohmand operations 1935 (·99) and Baluchistan Earthquake (3·86) | 4·85 |
| (2) Rise in prices | 1·22 |
| | 6·07 |
| *Decreases.* | |
| 1. Smaller payments for ordnance stores returned to I. A. O. C. | ·50 |
| 2. Other miscellaneous decreases (net) | ·27 |
| | ·77 |
| Net increase | 5·30 |

*Head 5-C. (b) Clothing stores.—*

Budget 1936-37 is less than Budget 1935-36 by Rs. 1·49 lakhs due chiefly to :—

| | |
|---|---|
| *Decrease.* | |
| Fewer purchases of helmets, cardigans, putties, blankets, etc. | 3·48 |
| *Increases.* | |
| 1. Replenishment of stock depleted in connection with the Mohmand operations 1935 (·32) and Baluchistan Earthquake (·26) | ·58 |
| 2. Rise in prices | 1·41 |
| | 1·99 |
| Net decrease | 1·49 |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH. | | | | |
| Detailed heads— | | | | |
| (1) Customs duty . | | 2,500 | | 1,500 |
| (2) Local and central purchases . . . | | 20,500 | | 21,500 |
| TOTAL SUB-HEAD D—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH. | 19,018 | 23,000 | 23,000 | 23,000 |
| TOTAL INDIA . | 2,87,63,250 | 3,12,54,000 | 2,99,42,000 | 3,10,50,000 |
| SUB-HEAD E.—ENGLAND. | | | | |
| STORES FOR INDIA— | | | | |
| (a) R. I. A. S. C. Stores | | 1,20,000 | | 1,07,000 |
| (b) Mechanical Transport Stores . . | | 2,00,000 | | 2,50,000 |
| (c) Mechanical Transport Vehicles . | | 3,43,000 | | 2,20,000 |
| (d) Mechanical Transport Mobilization Reserve of spare parts . . . | | .. | | .. |
| (e) Purchase of mules and donkeys . . . | | 7,44,000 | | 6,38,000 |
| (f) Ordnance—Arsenals and Depots . . | | 24,34,000 | | 29,84,000 |
| (g) Clothing Depots . | | | | |
| (h) Ordnance Inspection and Chemical Research | | 17,000 | | 27,000 |
| (i) Animals : (Stallions) . | | .. | | .. |
| (j) Stores taken to India with troops :— | | | | |
| (1) Clothing . . | | 1,48,000 | | 1,34,000 |
| (2) Ordnance . . | | 4,00,000 | | 3,60,000 |
| TOTAL SUB-HEAD E.—ENGLAND | 50,36,429 | 44,06,000 | 39,68,000 | 47,20,000 |
| SUB-HEAD F.—Exchange on English Expenditure. | —16,454 | .. | —21,000 | .. |
| TOTAL EXPENDITURE— MAIN HEAD 5 . . | 3,37,83,225 | 3,56,60,000 | 3,38,89,000 | 3,57,70,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-
R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

## MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| RECEIPTS— | Rs. | Rs. | Rs. | Rs. |
| India. | | | | |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS— | | | | |
| MINOR HEAD—(a) PROCEEDS OF SALE OF SURPLUS, OBSOLETE AND CONDEMNED STORES— | | | | |
| Detailed heads. | | | | |
| (1) Provisions | | 18,000 | | 20,000 |
| (2) Grains and sale for animals | | 1,100 | | 3,000 |
| (3) Petrol and lubricants | | 600 | | 200 |
| (4) Kerosine oil | | 20 | | 300 |
| (5) Coal and firewood | | 200 | | 500 |
| (6) Miscellaneous R. I. A. S. C. Stores | | 2,65,080 | | 2,60,000 |
| (7) M. T stores | | 50,000 | | 75,000 |
| (8) M. T. vehicles | | 50,000 | | 50,000 |
| Total Minor Head (a) | | 3,85,000 | | 4,09,000 |
| MINOR HEAD—(b) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS— | | | | |
| Detailed heads— | | | | |
| (1) Provisions | | 7,90,000 | | 8,20,000 |
| (2) Grains and salt for animals | | 80,000 | | 80,000 |
| (3) Petrol and lubricants | | 1,25,000 | | 80,000 |
| (4) Kerosine oil | | 30,000 | | 30,000 |
| (5) Coal and firewood | | 3,50,000 | | 3,50,000 |
| (6) Miscellaneous R. I. A. S. C. stores | | 6,000 | | 10,000 |
| (7) Recoveries on account of services rendered by M. T. units to Non-military Departments and others | | 1,00,000 | | 40,000 |
| (8) *Deduct*—Refund of excise duty on payment issues of petrol | | | | |
| (9) *Deduct*—Refund of excise duty on payment issues of oil Kerosine | | *43,750* | | *28,750* |
| | | *6,250* | | *4,250* |
| Total Minor Head (b) | | 14,31,000 | | 13,77,000 |
| Carried over | | 18,16,000 | | 17,86,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

## MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| Brought forward | | 18,16,000 | | 17,86,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments— | | | | |
| Detailed heads— | | | | |
| (1) Provisions | | 2,00,000 | | 1,20,000 |
| (2) Grains and salt for animals | | 28,000 | | 24,000 |
| (3) Petrol and lubricants | | 50,000 | | 60,000 |
| (4) Kerosine oil | | 1,500 | | 1,000 |
| (5) Coal and firewood | | 5,000 | | 3,000 |
| (6) Miscellaneous R. I. A. S. C. stores | | 9,500 | | 9,000 |
| (7) M. T. stores | | 10,000 | | 5,000 |
| (8) M. T. vehicles | | | | .. |
| (9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc. | | .. | | .. |
| (10) *Deduct*—Refund of excise duty on payment issues of petrol. | | *9,800* | | *15,800* |
| (11) *Deduct*—Refund of excise duty on payment issues of oil Kerosine. | | *200* | | *200* |
| Total Minor Head (c) | | 2,94,000 | | 2,06,000 |
| TOTAL SUB-HEAD A | 18,98,195 | 21,10,000 | 20,34,000 | 19,92,000 |
| SUB HEAD B.—ANIMALS— | | | | |
| (1) Sale proceeds of officers' chargers | | 1,25,000 | | 1,60,000 |
| (2) Sale proceeds of cast animals, etc. | | 60,000 | | 40,000 |
| (3) Hire of officers' chargers | | 6,000 | | 6,000 |
| (4) Sale proceeds of hides of animals | | 9,000 | | 8,000 |
| (5) Insurance fees on account of horses | | 32,000 | | 40,000 |
| TOTAL SUB-HEAD B | 1,98,194 | 2,32,000 | 2,32,000 | 2,54,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS— | | | | |
| Minor Head (*a*) Ordnance Stores— | | | | |
| Detailed heads— | | | | |
| (1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces | | 38,00,000 | | 38 50,000 |
| Carried over | | 38,00,000 | | 38 50,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- M.E.S., R.A.F. AND R.I.N.)—*concld.*

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| Brought forward | | 38,00,000 | | 38,50,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.* | | | | |
| Minor Head (*a*) Ordnance Stores—*contd.* | | | | |
| Detailed heads—*contd.* | | | | |
| (2) Value of stores issued on payment to officers and others | | 1,70,000 | | 1,80,000 |
| (3) Sale proceeds of obsolete stores and waste | | 5,50,000 | | 6,50,000 |
| (4) Sale proceeds of surplus stores | | 40,000 | | 80,000 |
| (5) Miscellaneous | | 90,000 | | 90,000 |
| Total Minor Head (*a*) | | 46,50,000 | 45,60,000 | 48,50,000 |
| Minor Head (*b*) Clothing— | | | | |
| Detailed heads— | | | | |
| (1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces | | 1,40,000 | | 1,20,000 |
| (2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance | | 35,70,000 | | 35,70,000 |
| (3) Value of stores issued on payment to soldiers in receipt of clothing allowance | | | | |
| (4) Sale proceeds of obsolete stores and waste | | 1,20,000 | | 1,10,000 |
| (5) Sale proceeds of surplus stores | | 10,000 | | 10,000 |
| Total Minor Head (*b*) | | 38,40,000 | 38,10,000 | 38,10,000 |
| TOTAL SUB-HEAD C | 81,93,072 | 84,90,000 | 83,70,000 | 86,60,000 |
| SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH— | | | | |
| (1) Sale proceeds of obsolete stores and waste | | 3,000 | | 1,000 |
| (2) Sale proceeds of surplus stores | | | | |
| (3) Miscellaneous | | | | |
| Total Sub-Head D. | 594 | 3,000 | 1,000 | 1,000 |
| TOTAL INDIA | 1,02,90,055 | 1,08,35,000 | 1,06,37,000 | 1,09,07,000 |
| SUB-HEAD E.—ENGLAND— | | | | |
| (1) Stores taken from India with troops. | | 4,60,000 | | 4,12,000 |
| (2) Sale of unserviceable Stores | | 3,000 | | 3,000 |
| (3) Miscellaneous | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD E.—ENGLAND | 4,24,196 | 4,65,000 | 4,56,000 | 4,17,000 |
| SUB-HEAD F.—EXCHANGE | —1,754 | .. | —3,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD V | 1,07,12,497 | 1,13,00,000 | 1,10,90,000 | 1,13,24,000 |

# MAIN HEAD 6/VI.—SPECIAL SERVICES.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. |
| INDIA | | | | | | | | | | | | |
| SUB-HEAD A—MOHMAND BAJAUR OPERATIONS, 1933 | 21,125 | .. | 21,125 | .. | .. | .. | 1,000 | .. | 1,000 | .. | .. | .. |
| MISCELLANEOUS | .. | 225 | 225 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| TOTAL INDIA | 21,125 | 225 | 20,900 | .. | .. | .. | 1,000 | .. | 1,000 | .. | .. | .. |
| B.—ENGLAND | ... | 992 | —992 | .. | 1,000 | —1,000 | 2,00,000 | 6,000 | 1,94,000 | ... | 4,000 | —4,000 |
| C.—EXCHANGE | ... | —2 | 2 | .. | .. | .. | —1,000 | .. | —1,000 | .. | .. | .. |
| TOTAL HEAD 6/VI. | 21,125 | 1,215 | 19,910 | .. | 1,000 | —1,000 | 2,00,000 | 6,000 | 1,94,000 | .. | 4,000 | —4,000 |

EXPLANATIONS.

The charges compiled under this head are those of special operations, etc.

## MAIN HEAD 6/VI.—SPECIAL SERVICES—*concld.*

| EXPENDITURE. | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| INDIA.— | | | | |
| SUB-HEAD A.—MOHMAND BAJAUR OPERATIONS, 1933 . . | 21,125 | .. | 1,000 | .. |
| TOTAL INDIA . | 21,125 | .. | 1,000 | .. |
| SUB-HEAD B.—ENGLAND. | | | | |
| Contribution to the Air Ministry for Royal Air Force landing grounds in Burma . . . . . | .. | .. | 2,00,000 | .. |
| SUB-HEAD C.—EXCHANGE ON EXPENDITURE IN ENGLAND . | .. | .. | —1,000 | .. |
| TOTAL MAIN HEAD 6 . . | 21,125 | .. | 2,00,000 | .. |
| Receipts— | | | | |
| Sub-Head A.—India— | | | | |
| Miscellaneous . . . . | 225 | .. | .. | .. |
| Sub-Head B.—England . . | 992 | 1,000 | 6,000 | 4,000 |
| Sub-Head C.—Exchange on Receipts in England . . | —2 | .. | .. | .. |
| Total Receipts Main Head VI . . | 1,215 | 1,000 | 6,000 | 4,000 |

EXPLANATIONS.

# MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—TRANSPORTATION | 1,58,28,303 | 7,74,175 | 1,50,54,128 | 1,56,61,000 | 7,00,000 | 1,49 61,000 | 1,70,00,000 | 6,65,000 | 1,63,35,000 | 1,59,56,000 | 6,65,000 | 1,52,91,000, |
| B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER | 7,68,707 | ... | 7,68,707 | 9,26,000 | ... | 9,26,000 | 7,95,000 | ... | 7,95,000 | 7,10,000 | ... | 7,10,000 |
| C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS | 20,86,662 | 13,291 | 20,73,371 | 21,52,000 | 11,000 | 21,41,000 | 21,00,000 | 28, 000 | 20,72,000 | 20,93,000 | 26,000 | 20,67,000 |
| D —MISCELLANEOUS | 2,02,334 | 3,14,813 | —1,12,479 | 2,23,000 | 25,000 | 1,98,000 | 2,34,000 | 34,000 | 2,00,000 | 1,17,000 | 23,000 | 94,000 |
| TOTAL—INDIA | 1,88,86,006 | 11,02,279 | 1,77,83,727 | 1,89,62,000 | 7,36,000 | 1,82,26,000 | 2,01,29,000 | 7,27,000 | 1,94,02,000 | 1,88,76,000 | 7,14,000 | 1,81,62,000 |
| E.—ENGLAND | 79,95,821 | 1,23,909 | 78,71,912 | 80,52,000 | 96,000 | 79,56,000 | 85,65,000 | 1,46,000 | 84,19,000 | 92,48 000 | 1,44,000 | 91,04,000 |
| F.—EXCHANGE | —27,195 | —416 | —26,779 | .. | .. | .. | —44,000 | —1,000 | —43,000 | ... | ... | ... |
| TOTAL HEAD 7/VII. | 2,68,54,632 | 12,25,772 | 2,56,28,860 | 2,70,14,000 | 8,32,000 | 2,61,82,000 | 2,86,50,000 | 8,72,000 | 2,77,78,000 | 2,81,24,000 | 8,58,000 | 2,72,66,000 |

EXPLANATIONS.

Budget 1936-37 is more than Budget 1935-36 by Rs. 10·84 lakhs due mainly to :—

| | In lakhs of Rs. |
|---|---|
| *Increase*— | |
| 1. Travelling allowances and rail charges due mainly to abnormal moves as a result of the Baluchistan earthquake and postponement of certain relief moves from 1935-36 to 1936-37 | 4·11 |
| 2. Larger provision for unemployed pay of surplus officers of the Indian Army | 8·76 |
| 3. Larger contribution payable to His Majesty's Government towards Aden expenditure | 4·00 |
| | 16·87 |
| *Decrease*— | |
| 1. Hired transport due mainly to increased use of Government mechanical transport | 2·01 |
| 2. Leave passage concessions due to smaller number of officers proceeding on leave | 1·25 |
| 3. Elimination of provision included in Budget 1935-36 for certain arrear charges connected with the Great War | 1·00 |
| 4. Sea transport charges based on anticipations | ·80 |
| 5. Miscellaneous decreases (net) | ·97 |
| | 6·03 |
| Net increase | 10·84 |

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY, &c.

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | *India.* | | | | |
| | | SUB-HEAD A.—TRANSPORTATION. | | | | |
| | | MINOR HEAD (*a*)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS. | | | | |
| | | Detailed heads— | | | | |
| 11 | 11 | (1) Pay of British officers | | 1,80,740 | | 1,77,280 |
| 46 | 46 | (2) Pay of British Soldiers | | 1,63,850 | | 1,43,600 |
| 125 | 125 | (3) Pay of Indian officers, other ranks, clerks and followers . . | | 79,540 | | 80,000 |
| | | (4) Kit and clothing allowances . . . | | 3,560 | | 3,700 |
| | | (5) Miscellaneous allowances and expenses . | | 56,230 | | 50,800 |
| | | *Deduct*—Emergency cut in pay . . . | | *1,530* | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 4,31,665 | 4,82,390 | 4,50,000 | 4,55,380 |
| | | MINOR HEAD (*b*)—INDIAN TROOP SERVICE . | | 1,03,500 | | 1,08,000 |
| | | *Deduct*—Emergency cut in pay . | | *200* | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 1,07,607 | 1,03,300 | 1,23,000 | 1,08,000 |
| | | Carried over . | 5,39,272 | 5,85,690 | 5,73,000 | 5,63,380 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (a)—Embarkation and Railway Transport Staff and Transit Sections.*—The embarkation staffs deal with the reception of troops (both British and Indian) at Indian ports and their despatch from India to oversea destinations. They also deal with the shipping of stores from the sea ports and receipt of stores from overseas and their onward despatch. The embarkation staffs at Bombay and Karachi have been reorganised in order to make extended use of the port of Karachi for the embarkation and disembarkation of troops proceeding to and from Northern India and by bringing together under the Embarkation Commandants the supply establishments employed at both ports on embarkation duties.

The railway transport establishments which are employed at Bombay, work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

Budget 1936-37 is less than Budget 1935-36 by Rs. ·27 lakh due mainly to smaller provision for pay of British soldiers on the basis of actuals.

*Minor Head (b)—Indian Troop Service.*—This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops bedding supplied to hired transports.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 5,39,272 | 5,85,690 | 5,73,000 | 5,63 380 |
| | | SUB-HEAD A.—TRANSPORTATION —*contd.* | | | | |
| | | MINOR HEAD (*c*)—TRAVELLING AND OUT-STATION ALLOWANCES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports. | | 7,49,850 | | 7,94,720 |
| | | (2) Indian Army Service Corps moves. | | 2,10,000 | | 2,15,000 |
| | | (3) Indian Army Veterinary Corps moves | | 22,000 | | 25,820 |
| | | (4) Indian Army Ordnance Corps moves | | 60,000 | | 70,000 |
| | | (5) Medical services (except for Medical store depots) | | 3,10,000 | | 3,11,000 |
| | | (6) Educational institutions, other than those of administrative services | | 70,000 | | 80,000 |
| | | (7) Army Headquarters—Sanctioned half yearly moves between plains and hills | | 1,20,000 | | 1,30,000 |
| | | (8) Army Headquarters—Touring expenses | | 75,000 | | 1,00,000 |
| | | (9) Staff of Commands, Districts and Brigades—Sanctioned half-yearly moves between plains and hills | | 1,00,000 | | 1,44,000 |
| | | (10) Staff of Commands, Districts and Brigades—Touring expenses | | 3,60,000 | | 3,05,250 |
| | | (11) Travelling allowance of officers detailed to act in privilege leave vacancies | | 4,500 | | 4,500 |
| | | (12) Remount depots and breeding circles | | 61,500 | | 60,000 |
| | | (13) Lethal stores inspectorates and chemical defence research | | 50,000 | | 60,000 |
| | | (14) Central disposals organisation | | 1,000 | | 500 |
| | | (15) Recruiting staff | | 75,000 | | 75,000 |
| | | (16) Miscellaneous services including reservists | | 78,000 | | 75,000 |
| | | (17) Furlough of Indian officers, Indian other ranks and enrolled followers | | 9,40,000 | | 9,60,000 |
| | | (18) Cantonments | | 36,000 | | 36,000 |
| | | (19) Military estates | | 22,500 | | 25,000 |
| | | (20) Ecclesiastical establishments | | 66,400 | | 55,000 |
| | | *Deduct.*—Charges for Auxiliary and Territorial Forces. | | *10,250* | | *10,250* |
| | | TOTAL MINOR HEAD (*c*) | 33,91,029 | 34,01,500 | 35,25,000 | 35,16,540 |
| | | Carried over | 39,30,301 | 39,87,190 | 40,98,000 | 40,79,920 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

### EXPLANATIONS.

*Minor Head (c)—Travelling and out-station allowances.*—Budget 1936-37 is more than Budget 1935-36 by Rs. 1·15 lakhs due mainly to additional expenditure in connection with the Baluchistan earthquake and Indianisation measures.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936 37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 39,30,301 | 39,87,190 | 40,98,000 | 40,79,920 |
| SUB-HEAD A.—TRANSPORTATION —*contd.* | | | | |
| MINOR HEAD (*d*)—RAIL CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation . . . | | 11,37,440 | | 13,35,000 |
| (2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals. | | 5,00,000 | | 5,00,000 |
| (3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments . | | 50,000 | | 60,000 |
| (4) Moves between regiments or corps (fighting services)and of students to and from authorised courses of instruction . . . . | | 13,00,000 | | 13,00,000 |
| (5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades . . | | 3,00,000 | | 3,76,000 |
| (6) Furlough of Indian officers, Indian other ranks and enrolled followers . . . . . | | 4,500 | | 6,000 |
| (7) Indian Army Service Corps (personnel) . . . . . | | 1,77,370 | | 1,55,730 |
| (8) Indian Army Veterinary Corps (personnel) . . . . . | | 9,000 | | 12,040 |
| (9) Indian Army Ordnance Corps (personnel) . . . . . | | 38,000 | | 38,000 |
| (10) Medical services (personnel) except for medical store depots . | | 1,49,000 | | 1,50,040 |
| (11) Miscellaneous personnel including reservists. | | 3,90,000 | | 3,10,000 |
| (12) Educational institutions other than those of administrative services (personnel) . . | | 22,500 | | 31,000 |
| (13) Movement of animals from ports to depots . . . . . | | 25,000 | | 25,000 |
| (14) Movement of country breds on purchase to depots . . . | | 35,000 | | 35,000 |
| | | 41,37,810 | | 43,33,810 |
| Carried over | 39,30,301 | 39,87,190 | 40,98,000 | 40,79,920 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (d)—Rail charges.*—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

Budget 1936-37 is more than Budget 1935-36 by Rs. 2.96 lakhs due mainly to abnormal moves of troops in connection with the Baluchistan earthquake and the postponement of certain relief moves from 1935-36 to 1936-37.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 39,30,301 | 39,87,190<br>41,37,810 | 40,98,000 | 40,79,920<br>43,33,810 |
| **SUB-HEAD A.—TRANSPORTATION** *—contd.* | | | | |
| MINOR HEAD (*d*)—RAIL CHARGES—*contd.* | | | | |
| **Detailed heads—** | | | | |
| (15) Movement of animals between depots and between depots and units | | 1,00,000 | | 1,50,000 |
| (16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves | | 1,60,000 | | 1,20,000 |
| (17) All movements of stores under instructions of Director of Contracts. | | 22,00,000 | | 22,00,000 |
| (18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material | | 6,67,000 | | 7,00,000 |
| (19) Movement of ordnance stores from army ordnance and clothing factories to the store depots | | 2,00,000 | | 2,50,000 |
| (20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots | | 3,00,000 | | 4,50,000 |
| (21) Movement of ordnance and clothing stores between ordnance establishments and units | | 6,00,000 | | 5,00,000 |
| (22) Movement of mechanical transport stores and vehicles | | 1,80,000 | | 1,20,000 |
| (23) Movement of stores, miscellaneous | | 1,50,000 | | 1,50,000 |
| (24) Empty haulage charges | | 95,000 | | 1,12,000 |
| (25) Maintenance, depreciation and construction charges on military stock and accounting charges | | 2,15,000 | | 2,15,000 |
| TOTAL MINOR HEAD (*d*) | 93,69,656 | 90,04,810 | 98,20,000 | 93,00,810 |
| Carried over | 1,32,99,957 | 1,29,92,000 | 1,39,18,000 | 1,33 80,730 |

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd*

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 1,32,99,957 | 1,29,92,000 | 1,39,18,000 | 1,33,80,730 |
| SUB-HEAD A.—TRANSPORTATION —*concld.* | | | | |
| MINOR HEAD (*e*)—TOUR EXPENSES OF THE G. Os. C.-IN-C., COMMANDS | 78,675 | 89,000 | 92,000 | 84,000 |
| MINOR HEAD (*f*)—SEA AND INLAND WATER CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Relief movements including those connected with moves overseas. | | 30,000 | | 45,000 |
| (2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction | | 1,40,000 | | 1,68,000 |
| (3) Furlough of Indian officers and other ranks and enrolled followers | | 25,000 | | 25,000 |
| (4) Other movements, personnel, all other services | | 42,000 | | 39,400 |
| (5) Movement of stores under instructions of Director of contracts | | 33,000 | | 33,000 |
| (6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units | | 40,000 | | 42,000 |
| (7) Mechanical transport stores and vehicles | | 25,000 | | 25,000 |
| (8) Ordnance stores between ordnance establishments and to and from units | | 35,400 | | 45,000 |
| (9) Miscellaneous stores including medical | | 30,000 | | 25,000 |
| *Deduct*—Charges for Auxiliary and Territorial Forces | | *400* | | *400* |
| TOTAL MINOR HEAD (*f*) | 4,46,914 | 4,00,000 | 4,40,000 | 4,47,000 |
| MINOR HEAD (*g*)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS) | 1,77,444 | 1,75,000 | 6,60,000 | 1,79,270 |
| MINOR HEAD (*h*)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS | 16,80,727 | 18,50,000 | 17,50,000 | 17,25,000 |
| MINOR HEAD (*i*)—LEAVE PASSAGE CONCESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE). | 1,44,586 | 1,55,000 | 1,40,000 | 1,40,000 |
| TOTAL SUB-HEAD A. | 1,58,28,303 | 1,56,61,000 | 1,70,00,000 | 1,59,56,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (f)—Sea and Inland Water Charges—*

Budget 1936-37 is more than budget 1935-36 by Rs. ·47 lakh on the basis of past actuals.

*Minor Head (g)—Sea passage money on account of officers and others to and from England.*

*Minor Head (h)—Leave passage concessions to Army Officers and Warrant Officers.*

The decrease of Rs. 1·25 lakhs in budget 1936-37 as compared with budget 1935-36 is due to the fact that the latter included provision for a large number of officers proceeding on leave under the War Block Scheme.

*Minor Head (i).—Leave passage concessions to the Civilian Officers (including Non-Superior Officers of Non-Asiatic Domicile.*

Budget 1936-37 is less than budget 1935-36 by Rs. ·15 lakh on the basis of past actuals.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER. | | | | |
| MINOR HEAD (*a*)—HIRED TRANSPORT. | 6,08,442 | 7,51,000 | 6,20,000 | 5,50,000 |
| MINOR HEAD (*b*)—SUPPLY OF WELL WATER. | | | | |
| Detailed heads— | | | | |
| (1) Hire of bullocks . . . | | | | |
| (2) Temporary labour and maintenance of carts, drinking water. | | 75,000 | | 60,000 |
| TOTAL MINOR HEAD (*b*) . . | 61,944 | 75,000 | 55,000 | 60,000 |
| MINOR HEAD (*c*)—ROAD WARRANTS. | 98,321 | 1,00,000 | 1,20,000 | 1,00,000 |
| TOTAL SUB-HEAD B. . . | 7,68,707 | 9,26,000 | 7,95,000 | 7,10,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (a)—Hired Transport—*

Budget, 1936-37 is less than budget, 1935-36 by Rs. 2·01 lakhs due to increased use of Government Mechanical transport and to the elimination of provision made in 1935-36 in connection with the Burma Boundary Commission.

*Minor Head (b)—Supply of well water—*

Budget 1936-37 is less than budget 1935-36 by Rs. ·15 lakh on the basis of past actuals.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS. | | | | |
| MINOR HEAD (*a*)—CONSERVANCY. | | | | |
| Detailed heads— | | | | |
| (1) Conservancy charges paid to Cantonment authorities . . | | | | |
| (2) Other conservancy charges in Cantonment stations . | | 16,76,130 | | 16,16,880 |
| (3) Other conservancy charges in non-cantonment stations . . | | | | |
| *Deduct*—Emergency cut in pay . | | *130* | | .. |
| TOTAL MINOR HEAD (*a*) . . | 16,15,609 | 16,76,000 | | 16,16,880 |
| MINOR HEAD (*b*)—HOT WEATHER ESTABLISHMENTS. | 78,558 | 90,000 | | 79,000 |
| MINOR HEAD (*c*)—ADMINISTRATION OF NON-CANTONMENT STATIONS . . | | 19,030 | | 17,000 |
| *Deduct*—Emergency cut in pay . | | *30* | | .. |
| TOTAL MINOR HEAD (*c*) . | 16,291 | 19,000 | | 17,000 |
| MINOR HEAD (*d*)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.) . . . . . | | 4,12,350 | | 4,03,610 |
| *Deduct*— | | | | |
| (*i*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges . . . . | | | | |
| (*ii*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections through the Army guaranteed lines . . | | *42,350* | | *20,790* |
| (*iii*) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes . | | *3,000* | | *2,700* |
| *Deduct*—Emergency cut in pay . | | .. | | .. |
| TOTAL MINOR HEAD (*d*) . . | 3,76,204 | 3,67,000 | | 3,80,120 |
| TOTAL SUB-HEAD C | 20,86,662 | 21,52,000 | 21,00,000 | 20,93,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATION.

*Minor Head (a)—Conservancy—*

(1) Military areas in Cantonment Stations are not subject to taxation. In lieu thereof, the removal and disposal of conservancy is paid for by arrangement with the Cantonment authority.

(2) In non-cantonment military stations the military authorities are responsible for the conservancy of their own areas and for the removal and disposal system.

Budget 1936-37 is less than budget 1935-36 by Rs. ·59 lakh on the basis of past actuals.

*Minor Head (b)—Hot weather establishments—*

Hand-pulled punkhas are only provided in very hot stations by the M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided, expenditure under this head automatically decreases.

Budget 1936-37 is less than budget 1935-36 by Rs. ·11 lakh on the basis of past actuals.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| (1) Loss of cash | | 2,420 | | 2,220 |
| (2) Compensation for losses | | 16,050 | | 15,650 |
| (3) Payments to the Ministry of Health on account of National Health Insurance | | .. | | .. |
| (4) Payment to Telegraph department for care of Army Mobilisation stores | | 33,000 | | 30,000 |
| (5) Expenditure on account of families of British soldiers attached to Civil departments | | .. | | .. |
| (6) Incidental and miscellaneous expenses | | 54,790 | | 51,150 |
| (7) Contribution to Provincial revenues in respect of central subjects | | 6,430 | | 6,430 |
| (8) Arrear charges unallocated | | 1,11,550 | | 12,150 |
| (9) Fractional differences | | —1,300 | | —690 |
| (10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment | | 80 | | 90 |
| (11) Maintenance of war graves | | .. | | .. |
| *Deduct*—Emergency cut in pay | | *20* | | .. |
| TOTAL SUB-HEAD D. | 2,02,334 | 2,23,000 | 2,34,000 | 1,17,000 |
| TOTAL INDIA | 1,88,86,006 | 1,89,62,000 | 2,01,29,000 | 1,88,76,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS:

*Sub-Head D.—Miscellaneous.*—Expenditure provided under this sub-head is of a fluctuating nature.

Budget 1936-37 is less than budget 1935-36 by Rs. 1·06 lakhs due to elimination of provision for certain arrear charges connected with the Great War.

## MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—ENGLAND. | | | | |
| (*a*) Sea transport and concession passages . . | | 60,80,000 | | 60,00,000 |
| (*b*) Land transport . . | | 30,000 | | 30,000 |
| (*c*) Contribution towards Aden expenditure . | | 16,00,000 | | 20,00,000 |
| (*d*) Embarkation and Transport Staff— | | | | |
| (1) Pay, officers . | | 8,000 | | 8,000 |
| (2) Pay, other ranks. | | 12,000 | | 16,000 |
| (*e*) Transport and miscellaneous: Miscellaneous. | | 12,000 | | 8,000 |
| (*f*) Passages to India: Ordnance and Clothing Factories . . . | | .. | | .. |
| (*g*) Passages to India and leave concession passages —other establishments . | | 16,000 | | 16,000 |
| (*h*) Publications and miscellaneous . . . | | 1,70,000 | | 1,70,000 |
| (*i*) Unemployed pay of surplus Indian Army officers. . . . | | 1,24,000 | | 10,00,000 |
| TOTAL SUB-HEAD E.—ENGLAND . . | 79,95,821 | 80,52,000 | 85,65,000 | 92,48,000 |
| SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE. . . . . | —27,195 | .. | —44,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 7 . | 2,68,54,632 | 2,70,14,000 | 2,86,50,000 | 2,81,24,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS.—*contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37 |
|---|---|---|---|---|
| RECEIPTS. | Rs. | Rs. | Rs. | Rs. |
| India— | | | | |
| Sub-Head A.—Transportation. | | | | |
| (1) Contribution from other departments or Governments for leave passages in respect of military officers and others temporarily or permanently employed under them | .. | 2,00,000 | | 90,000 |
| (2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers | | 18,000 | | 18,000 |
| (3) Receipts on account of refund of passages paid in previous years to civilian officers | | 1,500 | | 3,000 |
| (4) Recoveries of table money, etc. | | 25,000 | | 28,000 |
| (5) Miscellaneous | | 3,85,500 | | 4,31,000 |
| (6) Indian troop service. | | 70,000 | | 95,000 |
| TOTAL SUB-HEAD A | 7,74,175 | 7,00,000 | 6,65,000 | 6,65,000 |
| Sub-Head B.—Hired Transport and supply of well water | .. | .. | .. | .. |
| Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations. | | | | |
| Minor Head (*a*).—Conservancy. | .. | .. | .. | 10,000 |
| Minor Head (*c*).—Administration of Non-Cantonment Stations. | | | | |
| Miscellaneous | 13,291 | 11,000 | 28,000 | 16,000 |
| TOTAL SUB-HEAD C | 13,291 | 11,000 | 28,000 | 26,000 |
| Sub-Head D.—Miscellaneous— | | | | |
| (1) Fines and forfeitures | | 12,800 | | 8,250 |
| (2) Arrear receipts | | 680 | | 2,610 |
| (3) Fractional differences and miscellaneous | | 11,490 | | 12,050 |
| (4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment | | 30 | | 40 |
| (5) Miscellaneous | | .. | | 50 |
| TOTAL SUB-HEAD D | 3,14,813 | 25,000 | 34,000 | 23,000 |
| TOTAL INDIA | 11,02,279 | 7,36,000 | 7,27,000 | 7,14,000 |

## MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, &c.

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*concld.* | | | | |
| Sub-Head E.—England. | | | | |
| (1) Receipts in connection with the transport of troops and concession passages . . . | | 96,000 | | 1,44,000 |
| (2) Miscellaneous . . | | .. | | .. |
| (3) Recoveries of over-payments . . . | | .. | | .. |
| TOTAL SUB-HEAD E.—ENGLAND . . | 1,23,909 | 96,000 | 1,46,000 | 1 44,000 |
| Sub-Head F.—Exchange | —416 | .. | —1,000 | |
| TOTAL RECEIPTS—MAIN HEAD VII . . | 12,25,772 | 8,32,000 | 8,72,000 | 8,58,000 |

HOT WEATHER ESTS. AND MISCELLANEOUS—*concld.*

EXPLANATIONS.

# MAIN HEAD 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Sub-Head. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. |
| A.—WORKS . | 73,27,837 | ... | 73,27,837 | 1,10,74,000 | .. | 1,10,74,000 | 1,26,21,000 | ... | 1,26,21,000 | 1,24,84,000 | ... | 1,24,84,000 |
| B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | 1,00,50,137 | ... | 1,00,50,137 | 1,01,27,000 | .. | 1,01,27,000 | 99,00,000 | ... | 99,00,000 | 97,82,000 | ... | 97,82,000 |
| C.—MAINTENANCE AND OPERATION INSTALLATIONS . | 54,35,305 | ... | 54,35,305 | 44,61,000 | .. | 44,61,000 | 44,61,000 | ... | 44,61,000 | 42,76,000 | ... | 42,76,000 |
| D.—GENERAL CHARGES | 27,22,216 | ... | 27,22,216 | 26,78,000 | .. | 26,78,000 | 27,99,000 | ... | 27,99,000 | 26,55,000 | ... | 26,55,000 |
| E.—ESTABLISHMENT . | 63,63,463 | ... | 63,63,463 | 70,50,000 | .. | 70,50,000 | 68,50,000 | ... | 68,50,000 | 70,00,000 | ... | 70,00,000 |
| F.—TOOLS AND PLANT | 3,65,607 | ... | 3,65,607 | 4,00,000 | .. | 4,00,000 | 3,96,000 | ... | 3,96,000 | 3,86,000 | ... | 3,86,000 |
| G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) . | —9,24,269 | ... | —9,24,269 | ... | .. | ... | —7,37,000 | ... | —7,37,000 | 48,000 | ... | 48,800 |
| H.—*Deduct*—ENGLISH COST OF STORES . | *62,940* | ... | *62,940* | *70,000* | .. | *70,000* | *79,000* | ... | *79,000* | *69,000* | ... | *69,000* |
| Q.—M. E. S. ADVANCES | —24,951 | ... | —24,951 | —2,000 | .. | —2,000 | —2,000 | ... | —2,000 | —1,000 | ... | —1,000 |
| RECEIPTS . . | ... | 43,96,423 | —43,96,423 | .. | 28,61,000 | —28,61,000 | ... | 30,54,000 | —30,54,000 | ... | 30,24,000 | —30,24,000 |
| TOTAL INDIA | 3,12,52,405 | 43,96,423 | 2,68,55,982 | 3,57,18,000 | 28,61,000 | 3,28,57,000 | 3,62,09,000 | 30,54,000 | 3,31,55,000 | 3,65,61,000 | 30,24,000 | 3,35,37,000 |
| J.—ENGLAND . | 3,80,975 | 737 | 3,80,238 | 4,62,000 | 1,000 | 4,61,000 | 4,23,000 | 1,000 | 4,22,000 | 4,05,000 | 1,000 | 4,04,000 |
| K.—EXCHANGE . | —983 | —1 | —982 | ... | .. | .. | —2,000 | ... | —2,000 | ... | ... | ... |
| TOTAL . | 3,16,32,397 | 43,97,159 | 2,72,35,238 | 3,61,80,000 | 28,62,000 | 3,33,18,000 | 3,66,30,000 | 30,55,000 | 3,35,75,000 | 3,69,66,000 | 30,25,000 | 3,39,41,000 |

EXPLANATIONS.

The buildings, roads and other works required for purposes of the defence of India and the receipts connected therewith are dealt with under the head 8/VIII.—Military Engineer Services.

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian Navy.

They may also undertake engineer services on behalf of private persons and bodies, Local Governments and administrations and other departments of the Government of India under proper authority. As there is no executive branch of the Public Works Department in the tribal areas of the North-West Frontier Province and in Baluchistan, the Military Engineer Services perform the functions of the Public Works Department in respect of all civil works expenditure in those areas under the orders of H E. the Governor and the Agent to the Governor General. For this purpose the Chief Engineer in the Northern Command is *ex-officio* Secretary in the Public Works Department to the Governor in respect of trans-border areas. Similarly, the Chief Engineer, Western Command is *ex-officio* Secretary in the Public Works Department to the Agent to the Governor General in Baluchistan.

3. The Military Engineer Services are divided into four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" with the following responsibilities—

(*a*) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges.

(*b*) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electric energy, water, and ice, and such other duties in connection with machinery as may be ordered and the disposal of surplus machinery, etc., through the central army agency.

(*c*) *Furniture and Stores.*—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments, also the disposal of surplus articles through the central army agency.

(*d*) *Technical examination of works.*—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

(*e*) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings.

4. Ordinarily, all administrative authorities (Military or Civil) competent to accord approval to the execution of engineer services have an engineer adviser to assist them in this duty. Usually the engineer adviser belongs to the engineer service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned The Military Engineer Services or Public Works Department are then responsible for technical sanction, execution and accounting, in accordance with the rules of their respective services.

5. Expenditure in the Military Engineer Services is incurred by the Engineer-in-Chief under the control of the Quartermaster-General in India.

6. The Military Engineer Services are organised by Commands under the administration of Chief Engineers, and in executive districts (corresponding with military districts) in charge of Commanders, Royal Engineers. Each District is divided into Divisions in charge of Garrison Engineers whose areas are further divided into sub-divisions in charge of sub-Divisional Officers.

EXPLANATIONS.

7. The net appropriation for Military Engineer Services during 1936-37 is Rs. 339·41 lakhs against Rs. 333·18 lakhs in 1935-36. The increase of Rs. 6·23 lakhs is due mainly to the following variations :—

| | In lakhs of rupees. |
|---|---|
| *Increase—* | |
| (1) Additional provision for Works | 14·10 |
| (2) Restoration of the emergency cut in pay | ·31 |
| (3) Smaller transfer from the Land Sales Suspense Account | 1·85 |
| (4) Other small variations | ·64 |
| Total | 16·90 |
| *Decrease—* | |
| (1) Transfer from the Hastings Military Lands Suspense Account | 3·60 |
| (2) Reduction under Standing Charges | 6·48 |
| (3) Transfer of Technical Examination Br. to Head 2-P. | ·59 |
| Total | 10·67 |
| Net increase | 6·23 |

8. *Sub-Head A.—Works.*—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen works.

9. *Sub-Head B.—Maintenance—Buildings Communications etc.*—The decrease of Rs. 3·45 lakhs is due mainly to smaller expenditure consequent on the destruction of buildings and roads in the Baluchistan Earthquake, 1935.

10. *Sub-Head C.—Maintenance and Operation, Installations, etc.*—The decrease of 1·85 lakhs is due mainly to economies effected in the operation of water and electrical installations as a result of the provision of control and individual meters and reorganisation of establishment, etc., and an increase in recoveries on account of the supply of water to cantonments.

11. *Sub-Head D.—General Charges.*—The decrease of ·23 lakh is due mainly to reduction under miscellaneous charges and payments for railway sidings and platforms.

EXPLANATIONS.

12. *Sub-Head E.—Establishment.*—The decrease of Rs. .50 lakhs is due mainly to larger credits for work done on behalf of other departments (·73) and reduction in miscellaneous charges (·64) partly counterbalanced by an increase in the pay of officers (·88) consequent on a net increase of 7 officers (after taking into account the transfer of Technical Examination Branch to Main Head 2-P.) and restoration of the emergency cut in pay (·27).

13. *Sub-Head F.—Tools and Plant.*—The decrease of Rs. ·14 lakh is due partly to larger credits for work done on behalf of other departments and partly to reduced provision for the replacement of obsolete and worn out tools and plant.

14. *Sub-Head G.—Stores.*—The increase of Rs. ·48 lakh is due to provision for completion of Engineer Mobilization stores.

15. *VIII-M. E. S. Receipts.*—The increse of 1·63 lakhs is due mainly to the provision of receipts (3·60) from the Hastings Military Lands Suspense Account partly counterbalanced by smaller receipts from Land Sales Suspense Account (1·85).

## MAIN HEAD 8.— MILITARY ENGINEER

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37 |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—WORKS— | | | | |
| MINOR HEAD (*a*).—ACCOMMODATION— | | | | |
| Detailed heads— | | | | |
| (1) Officers' quarters and messes. | | 14,83,000 | | 22,31,000 |
| (2) British troops . . . | | 15,47,100 | | 17,89,000 |
| (3) Indian troops . . . | | 19,92,000 | | 17,35,000 |
| (4) Miscellaneous units . . | | 3,51,000 | | 6,52,500 |
| (5) Auxiliary and Territorial Forces . . . . | | .. | | .. |
| TOTAL MINOR HEAD (*a*) . | 36,86,814 | 53,73,100 | | 64,07,500 |
| MINOR HEAD (*b*)—HOSPITALS— | | | | |
| Detailed heads— | | | | |
| (1) British . . . . | | 3,93,000 | | 3,20,000 |
| (2) Indian . . . . | | 3,06,500 | | 1,55,000 |
| TOTAL MINOR HEAD (*b*) . . | 4,40,424 | 6,99,500 | | 4,75,000 |
| MINOR HEAD (*c*).—BUILDINGS FOR DEPOTS, ETC.— | | | | |
| Detailed heads— | | | | |
| (1) Training and educational institutions . . . | | 40,000 | | 68,000 |
| (2) Ordnance Depots . | | 75,500 | | 60,000 |
| (3) Ordnance Inspection . | | .. | | .. |
| (4) Royal Indian Army Service Corps Depots . | | 6,16,800 | | 3,88,000 |
| (5) Medical Store Depots . | | .. | | .. |
| TOTAL MINOR HEAD (*c*) . | 8,00,032 | 7,32,300 | | 5,16,000 |
| Carried over . | | 68,04,900 | | 73,98,500 |

SERVICES (INCLUDING STORES)—*contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 68,04,900 | | 73,98,500 |
| SUB-HEAD A.—WORKS—*contd.* | | | | |
| MINOR HEAD (*d*).—SPECIAL WORKS— | | | | |
| Detailed heads— | | | | |
| (1) Defences . . . . | | 86,000 | | 3,88,200 |
| (2) Mobilisation . . . | | 25,700 | | .. |
| (3) Miscellaneous . . . | | 13,80,900 | | 10,00,200 |
| TOTAL MINOR HEAD (*d*) . . | 96,889 | 14,92,600 | | 13,88,400 |
| MINOR HEAD (*e*).—LANDS, COMMUNICATIONS AND DRAINAGE— | | | | |
| Detailed heads— | | | | |
| (1) Lands . . . . | | 81,000 | | 2,15,000 |
| (2) Military roads in cantonments | | .. | | .. |
| (3) Military roads *ex*-cantonments . . . . | | .. | | .. |
| (4) Railway sidings . . . | | .. | | .. |
| (5) Drainage . . . . | | .. | | 18,000 |
| (6) Conservancy . . . | | 1,00,000 | | 90,000 |
| TOTAL MINOR HEAD (*e*) . | 66,241 | 1,81,000 | | 3,23,000 |
| MINOR HEAD (*f*).—FURNITURE. | 2,21,284 | 2,21,000 | | 6,45,000 |
| Carried over . | | 86,99,500 | | 97,54,900 |

## MAIN HEAD 8.—MILITARY ENGINEER

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 86,99,500 | | 97,54,900 |
| SUB-HEAD A.—WORKS—*concld.* | | | | |
| MINOR HEAD (*g*).—INSTALLATIONS. | | | | |
| Detailed heads— | | | | |
| (1) Water supply | | 8,48,000 | | 9,58,500 |
| (2) Electrical | | 4,35,000 | | 2,49,000 |
| (3) Ice | | .. | | .. |
| (4) Miscellaneous machinery | | .. | | 800 |
| TOTAL MINOR HEAD (*g*) | 2,18,447 | 12,83,000 | | 12,08,300 |
| MINOR HEAD (*h*).—MINOR WORKS | 17,37,887 | 8,41,500 | | 12,45,800 |
| MINOR HEAD (*i*).—LOSSES. | | | | |
| Detailed heads— | | | | |
| (1) Loss of cash | | .. | | .. |
| (2) Other losses | | .. | | .. |
| TOTAL MINOR HEAD (*i*) | 59,819 | .. | | .. |
| *Anti*-malarial measures | | 50,000 | | 75,000 |
| Reserve at Army headquarters for unforeseen expenditure | | 2,00,000 | | 2,00,000 |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| TOTAL SUB-HEAD A.—WORKS | 73,27,837 | 1,10,74,000 | 1,26,21,000 | 1,24,84,000 |

SERVICES (INCLUDING STORES)— *contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| MINOR HEAD (*a*).—MILITARY BUILDINGS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 60,06,000* | | 57,14,000* |
| (2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government | | *3,000* | | *2,000* |
| TOTAL MINOR HEAD (*a*) | | 60,03,000 | | 57,12,000 |
| MINOR HEAD (*b*).—MILITARY ROADS IN CANTONMENTS | | 10,87,000 | | 10,85,000 |
| MINOR HEAD (*c*).—MILITARY ROADS *ex*-CANTONMENTS | | 9,02,000 | | 8,99,000 |
| MINOR HEAD (*d*).—FURNITURE | | 9,81,000 | | 9,50,000 |
| MINOR HEAD (*e*).—MISCELLANEOUS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 11,56,000 | | 11,36,000 |
| (2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government | | .. | | .. |
| TOTAL MINOR HEAD (*e*) | | 11,56,000 | | 11,36,000 |
| *Deduct*—Emergency cut in pay | | *2,000* | | .. |
| TOTAL SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | 1,00,50,137 | 1,01,27,000 | 99,00,000 | 97,82,000 |
| SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS— | | | | |
| MINOR HEAD (*a*).—WATER SUPPLY— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 18,03,000 | | 17,25,000 |
| (2) *Deduct*—Recoveries for Water Supplied to Cantonments | | *9,92,000* | | *10,33,000* |
| (3) *Deduct*—Recoveries from other departments of the Central Government | | *1,13,000* | | *1,13,000* |
| TOTAL MINOR HEAD (*a*) | | 6,98,000 | | 5,79,000 |
| MINOR HEAD (*b*).—ELECTRICAL— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 36,02,000 | | 35,43,000 |
| (2) *Deduct*—Recoveries from other departments of the Central Government | | *1,87,000* | | *1,73,000* |
| | | 34,15,000 | | 33,70,000 |
| Carried over | | 41,13,000 | | 39,49,000 |

This Comprises—

| | 1935-36. | 1936-37 |
|---|---|---|
| (1) Maintenance of buildings including water supply fixtures, etc. | 51,60,000 | 48,83,000 |
| (2) Maintenance of internal electrical installations. | 8,46,000 | 8,31,000 |

## MAIN HEAD 8.—MILITARY ENGINEER

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—*concld.* | | | | |
| Brought forward | | 41,13,000 | | 39,49,000 |
| MINOR HEAD (*c*).—ICE | | 17,000 | | 16,000 |
| MINOR HEAD (*d*).—MANUFACTURES | | .. | | .. |
| MINOR HEAD (*e*).—WORKSHOPS | | .. | | .. |
| MINOR HEAD (*f*).—MISCELLANEOUS MACHINERY | | 43,000 | | 46,000 |
| MINOR HEAD (*g*).—RENEWALS | | 2,74,000 | | 2,49,000 |
| MINOR HEAD (*h*).—TELEPHONES | | 16,000 | | 16,000 |
| *Deduct*—Emergency cut in pay | | *2,000* | | .. |
| TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS | 54,35,305 | 44,61,000 | 44,61,000 | 42,76,000 |
| SUB-HEAD D.—GENERAL CHARGES. | | | | |
| MINOR HEAD (*a*).—RENT FOR HIRED BUILDINGS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 16,42,000 | | 16,41,000 |
| (2) *Deduct*—Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease | | .. | | .. |
| TOTAL MINOR HEAD (*a*) | | 16,42,000 | | 16,41,000 |
| MINOR HEAD (*b*).—RENT FOR LAND | | 1,19,000 | | 1,15,000 |
| MINOR HEAD (*c*).—RATES AND TAXES | | 3,78,000 | | 3,81,000 |
| *Payments on account of compensation for quarters, etc.* | | | | |
| MINOR HEAD (*d*).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS | | 2,93,000 | | 2,86,000 |
| MINOR HEAD (*e*).—CARE OF VACANT BUILDINGS | | 1,59,000 | | 1,56,000 |
| MINOR HEAD (*f*).—MISCELLANEOUS | | 87,000 | | 76,000 |
| MINOR HEAD (*g*).—Unclassified charges. | | .. | | .. |
| TOTAL SUB-HEAD D.—GENERAL CHARGES. | 27,22,216 | 26,78,000 | 27,99,000 | 26,55,000 |
| SUB-HEAD E.—ESTABLISHMENTS. | | | | |
| Detailed heads— | | | | |
| (1) Pay of officers | | 30,90,300 | | 31,78,000 |
| (2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent | | 29,43,900 | | 29,24,000 |
| (3) Pay of engineering, clerical drawing and menial establishments—Temporary | | 7,26,000 | | 7,26,000 |
| (4) Transportation charges | | 5,81,800 | | 5,89,000 |
| (5) Payment for printing and stationery | | 1,78,000 | | 1,65,000 |
| (6) Telephones | | 44,400 | | 43,000 |
| (7) Miscellaneous | | 3,11,700 | | 2,48,000 |
| (8) Payments to other departments | | 56,900 | | 56,000 |
| (9) Credits from other departments | | *8,56,000* | | *9,29,000* |
| *Deduct*—Emergency cut in pay | | *27,000* | | .. |
| TOTAL SUB-HEAD E.—ESTABLISHMENTS | 63,63,463 | 70,50,000 | 68,50,000 | 70,00,000 |

SERVICES (INCLUDING STORES)—*contd.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—TOOLS AND PLANT. | | | | |
| MINOR HEAD (*a*)—MILITARY ENGINEER SERVICE EXPENDITURE . . . . . Detailed Heads— (1) New supplies . . . . . (2) Repairs, renewels, carriage, etc. . | | 4,58,600 | | 4,54,000 |
| MINOR HEAD (*b*)—PAYMENTS TO OTHER DEPARTMENTS . . | | 4,500 | | 4,000 |
| MINOR HEAD (*c*)—CREDITS FROM OTHER DEPARTMENTS . . | .. | *63,100* | | *72,000* |
| *Deduct*—Emergency cut in pay . . | | .. | | .. |
| TOTAL SUB-HEAD F.—TOOLS AND PLANT . | 3,65,607 | 4,00,000 | 3,96,000 | 3,86,000 |
| SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) . . . . . | —9,24,269 | .. | —7,37,000 | 48,000 |
| SUB HEAD H.—*DEDUCT ENGLISH COST OF STORES* . . . | *62,940* | *70,000* | *79,000* | *69,000* |
| SUB-HEAD Q.—M. E. S. ADVANCES. | —24,951 | —2,000 | —2,000 | —1,000 |
| TOTAL INDIA . . . . | 3,12,52,405 | 3,57,18,000 | 3,62,09,000 | 3,65,61,000 |
| SUB-HEAD J.—ENGLAND. | | | | |
| (1) Pay and allowance of officers . | | 3,36,000 | | 1,80,000 |
| (2) Other charges . . . . | | | | 1,16,000 |
| (3) Leave and Deputation salaries, etc. | | 8,000 | | 4,000 |
| (4) Sterling overseas pay . . | | 48,000 | | 36,000 |
| (5) Stores for India . . . . | | 70,000 | | 69,000 |
| TOTAL SUB-HEAD J.—ENGLAND . | 3,80,975 | 4,62,000 | 4,23,000 | 4,05,000 |
| SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| (1) Stores . . . . . | | .. | | .. |
| (2) Establishments . . . . | | .. | | .. |
| TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE . . | —983 | .. | —2,000 | .. |
| TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES . | 3,16,32,397 | 3,61,80,000 | 3,66,30,000 | 3,69,66,000 |

## MAIN HEAD 8/VIII—MILITARY ENGINEER

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| **RECEIPTS.** | | | | |
| INDIA: | | | | |
| SUB-HEAD A.—RENTS. | | | | |
| Detailed heads— | | | | |
| (1) Buildings | | 8,07,000 | | 7,74,000 |
| (2) Furniture | | 50,000 | | 45,000 |
| (3) Internal electrical installations and hire of fans | | 25,000 | | 25,000 |
| (4) Miscellaneous | | 10,000 | | 15,000 |
| | 9,33,894 | 8,92,000 | 8,55,000 | 8,59,000 |
| SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF— | | | | |
| Detailed heads— | | | | |
| (1) Water | | 2,36,000 | | 2,30,000 |
| (2) Electric energy | | 9,59,000 | | 9,40,000 |
| | 22,90,674 | 11,95,000 | 11,00,000 | 11,70,000 |
| SUB-HEAD C.—SALES OF GOVERNMENT PROPERTY | 3,33,045 | 1,10,000 | 86,000 | 1,20,000 |
| SUB-HEAD D.—MISCELLANEOUS | 4,50,801 | 2,64,000 | 2,50,000 | 3,00,000 |
| SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT | 3,88,009 | 4,00,000 | 5,62,000 | 2,15,000 |
| SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT | .. | .. | 2,01,000 | 3,60,000 |
| TOTAL INDIA | 43,96,423 | 28,61,000 | 30,54,000 | 30,24,000 |
| Sub-Head G.—England— | | | | |
| Miscellaneous | 737 | 1,000 | 1,000 | 1,000 |
| TOTAL SUB-HEAD G.—ENGLAND | 737 | 1,000 | 1,000 | 1,000 |
| Sub-Head H.—Exchange | —1 | .. | .. | .. |
| TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES | 43,97,159 | 28,62,000 | 30,55,000 | 30,25,000 |

SERVICES—*concld.*

# MAIN HEAD 9/IX.—AUXILIARY AND TERRITORIAL FORCES.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES . . | 1,14,471 | | 1,14,471 | 1,54,000 | .. | 1,54,000 | 1,29,000 | ... | 1,29,000 | 1,30,000 | ... | 1,30,000 |
| B.—AUXILIARY FORCE | 38,16,988 | | 38,16,988 | 42,48,000 | | 42,48,000 | 39,73,000 | ... | 39,73,000 | 39,31,000 | ... | 39,31,000 |
| C.—TERRITORIAL FORCE— | | | | | | | | | | | | |
| (a) Normal charges | 15,92,931 | | 15,92,931 | 15,10,000 | .. | 15,10,000 | 16,27,000 | ... | 16,27,000 | 12,78,000 | ... | 12,78,000 |
| (b) Civil grant | 5,93,240 | | 5,93,240 | 7,00,000 | .. | 7,00,000 | 6,20,000 | ... | 6,20,000 | 9,82,000 | ... | 9,82,000 |
| RECEIPTS . | ... | 29,451 | —29,451 | .. | 30,000 | —30,000 | ... | 20,000 | —20,000 | ... | 20,000 | —20,000 |
| TOTAL . | 61,17,630 | 29,451 | 60,88,179 | 66,12,000 | 30,000 | 65,82,000 | 63,49,000 | 20,000 | 63,29,000 | 63,21,000 | 20,000 | 63,01,000 |

EXPLANATIONS.

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties (excluding proportionate charges in respect of the units whose expenditure is debitable to Civil Grant).

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act, 1920. This Force is the successor of the Indian Volunteer Force, which in 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 25,000 of all ranks.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual training periods are as follows :—

*Active Class (excluding Railway units).*

| | | |
|---|---|---|
| Recruits | (Days) | 32 |
| Trained soldiers | „ | 16 |
| *Railway units*— | | |
| Recruits | „ | 16 |
| Trained soldiers :— | | |
| Officers and N. C. Os. | „ | 12 |
| Privates | „ | 8 |

In addition, all including reservists are required to complete a musketry course.

Permanent staffs, per unit, normally consist of :—

1 Adjutant.

1 Acting Regimental Sergeant Major.

1 Acting Regimental Quartermaster Sergeant.

1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of :—

| | Establishment. |
|---|---|
| 18 Provincial Battalions which are apportioned to the various Provinces. | 13,020 |
| 3 Urban Units | 1,038 |
| 11 University Training Corps units | 5,050 |
| Indian Territorial Force, Medical Branch | 100 |

The Provincial Battalions are intended to form a second line to the regular Indian Army and their liability for military service is, therefore, a general one, *i.e.*, they may be employed anywhere within the limits of India, and in an emergency, beyond those limits by a special order of the Governor General in Council. The liability of Urban Units is confined to the Province in which located, while the University Training Corps are purely educational and have no liability for military service.

Pay is as for the Indian Army with the exception of King's commissioned officers who draw British Service rates of pay. Members of Urban units are also eligible for a bounty of Rs. 30 on completion of training, and these units further draw a capitation grant for each efficient member.

Training is carried out as follows :—

(*i*) *Provincial units.*—Recruit training . . . . . 1 month.

Annual training . . . . . 1 month.

Additional annual training (13 units) . . 1 month.

Cadre training of about two months duration may be carried out by all units as funds permit.

(*ii*) *Urban units*—

Preliminary (recruits) training . . . . . 32 days.

Annual training . . . . . 16 days.

(*iii*) University Training Corps units—

78 hours drill in the first six months and thereafter 2 hours per week and 15 days in camp annually.

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

Provincial Battalions—4 British officers.
2 Indian officers.
8 Indian non-commissioned officers (for the training period.)

Urban Units . . As for Auxiliary Force, India (Indian Non-commissioned officers).

University Training Corps.—As for Auxiliary Force, India.

Budget 1936-37 is less than budget 1935-36 by Rs. 2·81 lakhs due mainly to :—

| | In lakhs of rupees. |
|---|---|
| *Decrease*— | |
| 1. Pay of A. F. I. members under training (2·74) and miscellaneous (·78) on the basis of actuals . . . . . | 3·52 |
| *Increase*— | |
| 2. Charges of Territorial force on the basis of actuals . . . . . | ·50 |
| 3. Miscellaneous increases (net) . . . . . | ·21 |
| | ·71 |
| Net decrease | 2·81 |

EXPLANATIONS.

## MAIN HEAD 9/IX —AUXILIARY

| Numbers. 1935-36. | 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs |
| | | EXPENDITURE. | | | | |
| | | India. | | | | |
| | | SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of officers . . | | 91,380 | | 74,180 |
| | | (2) Pay and allowances of establishments . | | 51,970 | | 47,590 |
| | | (3) Transportation . | | 10,650 | | 8,230 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | Total Sub-Head A. . | 1,14,471 | 1,54,000 | 1,29,000 | 1,30,000 |
| | | SUB-HEAD B.—AUXILIARY FORCE | | | | |
| | | Detailed heads— | | | | |
| 48 | 48 | (1) Pay of officers . | | 6,76,000 | | 6,75,000 |
| 207 | 207 | (2) Pay of British other ranks . . . | | 7,20,000 | | 7,60,000 |
| | | (3) Pay of members under training . . | | 16,40,000 | | 13,66,000 |
| | | (4) Pay of watchers . | | 55,000 | | 51,000 |
| | | (5) Pay of establishments other than watchers. | | 3,89,000 | | 3,89,000 |
| | | (6) Kit and clothing allowances . . | | 21,000 | | 20,000 |
| | | (7) Transportation of members under training and of unit stores for normal or training purposes . . | | 1,73,000 | | 1,90,000 |
| | | (8) Transportation of officers, B. O. Rs., watchers and other establishments . | | 1,66,000 | | 1,60,000 |
| | | (9) Training grant . . | | 1,83,000 | | 1,70,000 |
| | | (10) Miscellaneous . . | | 2,28,000 | | 1,50,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *3,000* | | .. |
| | | Total Sub-Head B . | 38,16,988 | 42,48,000 | 39,73,000 | 39,31,000 |

AND TERRITORIAL FORCES—*contd.*

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—TERRITORIAL FORCE. | | | | |
| | | Minor Head (*a*) Normal charges. | | | | |
| | | Detailed heads— | | | | |
| 65 | 52 | (1) Pay of officers . . | | 5,25,000 | | 5,00,000 |
| 28 | 24 | (2) Pay of Indian officers and Indian other ranks . . . | | 40,000 | | 34,000 |
| | | (3) Pay of members under training . . | | 6,25,000 | | 4,85,000 |
| | | (4) Pay of establishments | | 65,000 | | 55,000 |
| | | (5) Kit and clothing allowances . . | | 10,000 | | 7,200 |
| | | (6) Transportation . | | 1,52,000 | | 1,24,750 |
| | | (7) Training grant . | | 31,000 | | 24,050 |
| | | (8) Miscellaneous . | | 64,000 | | 48,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *2,000* | | — |
| | | Minor Head (*a*) . | 15,92,931 | 15,10,000 | 16,27,000 | 12,78,000 |
| | | Carried over . | 15,92,931 | 15,10,000 | 16,27,000 | 12,78,000 |

MAIN HEAD 9/IX.—AUXILIARY

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37 |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 15,92,931 | 15,10,000 | 16,27,000 | 12,78,000 |
| | | SUB-HEAD C.—TERRITORIAL FORCE—*concld.* | | | | |
| | | Minor Head (*b*) Civil grant. | | | | |
| 8 | 21 | (1) Pay of officers . . | | | | |
| 50 | 54 | (2) Pay of Indian officers and British and Indian other ranks . . | | | | |
| | | (3) Pay of members under training . . | | | | |
| | | (4) Pay of establishments | | 7,00,000 | | 9,82,000* |
| | | (5) Kit and clothing allowances. . . | | | | |
| | | (6) Transportation . . | | | | |
| | | (7) Training grant . . | | | | |
| | | (8) Miscellaneous . . | | | | |
| | | *Deduct*—Emergency cut in pay . . . | | | | |
| | | TOTAL MINOR HEAD (*b*) . | 5,93,240 | 7,00,000 | 6,20,000 | 9,82,000 |
| | | TOTAL SUB-HEAD C. . | 21,86,171 | 22,10,000 | 22,47,000 | 22,60,000 |
| | | TOTAL EXPENDITURE—MAIN HEAD 9 . . . | 61,17,630 | 66,12,000 | 63,49,000 | 63,21,000 |
| | | RECEIPTS. | | | | |
| | | *Fractional differences.* (1) Miscellaneous . . | | 30,000 | 20,000 | 20,000 |
| | | Total Receipts Main Head IX. . | 29,451 | 30,000 | 20,000 | 20,000 |

* The total provision for expenditure to be met out of the Civil Grant is Rs. 11,50,000. The sum of Rs. 9,82,000 under this minor head represents expenditure other than on stores, provision for which has been made under the relevant heads.

AND TERRITORIAL FORCES—*concld.*

EXPLANATIONS.

# MAIN HEAD 10/X.—ROYAL AIR FORCE (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—Squadrons and Staff at Group, Wing Stations, Wing Headquarters, R. A. F. Hill Depot and Indian Air Force | 33,45,702 | ... | 33,45,702 | 35,36,000 | .. | 35,36,000 | 34,65,000 | ... | 34,65,000 | 34,87 000 | ... | 34,87,000 |
| B.—Educational, etc., Establishments and R. A. F. Medical Service, Depots etc. | 25,53,040 | ... | 25,53,040 | 26,11,000 | .. | 26,11,000 | 26,72,000 | ... | 26,72,000 | 26,81,000 | ... | 26,81,000 |
| C.—Royal Air Force Headquarters | 7,02,437 | ... | 7,02,437 | 7,39,000 | ... | 7,39,000 | 7,42,000 | ... | 7,42,000 | 7,66,000 | ... | 7,66,000 |
| D.—Purchase and sale of stores | 16,14,046 | 1,70,563 | 14,43,483 | 17,59,000 | 1,22,000 | 16,37,000 | 16,62,000 | 1,33,000 | 15,29,000 | 16,02,000 | 1,34,000 | 14,68,000 |
| E.—Miscellaneous | 1,69,035 | 37,960 | 1,31,075 | 2,07,000 | 25,000 | 1,82,000 | 1,80,000 | 47,000 | 1,33,000 | 2,16,000 | 40,000 | 1,76,000 |
| F.—Works expenditure | 11,28,696 | 30,142 | 10,98,554 | 13,00,000 | 26,000 | 12,74,000 | 13,55,000 | 20,000 | 13,35,000 | 12,40,000 | 26,000 | 12,14,000 |
| Total India | 95,12,956 | 2,38,665 | 92,74,291 | 1,01,52,000 | 1,73,000 | 99,79,000 | 1,00,76,000 | 2,00,000 | 98,76,000 | 99,92,000 | 2,00,000 | 97,92,000 |
| England | 75,57,881 | 37,239 | 75,20,642 | 94,39,000 | 18,000 | 94,21,000 | 81,72,000 | 62,000 | 81,10,000 | 94,74,000 | 24,000 | 94,50,000 |
| Exchange | —24,749 | —127 | —24,622 | .. | .. | .. | —42,000 | ... | —42,000 | ... | | |
| Total Head 10/X | 1,70,46,088 | 2,75,777 | 1,67,70,311 | 1,95,91,000 | 1,91,000 | 1,94,00,000 | 1,82,06,000 | 2,62,000 | 1,79,44,000 | 1,94,66,000 | 2,24,000 | 1,92,42,000 |

EXPLANATIONS.

The budget for 1936-37 provides for the following establishments :—

*Royal Air Force.*—246 British Royal Air Force officers, 1 M. E. S. officer, 1 Indian meteorologist, 2 officer supervisors, 1,856 British airmen, 1 Indian officer, 3 Indian other ranks, 302 Indian artificers, 114 Indian mechanical transport drivers, 189 civilian clerks, storekeepers and draftsmen, 10 British clerk of Indian Army Corps of clerks (British Wing), 6 school mistresses, 7 language teachers and 782 followers.

*Indian Air Force.*—5 British officers, 10 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 25 British airmen, 63 Indian airmen, 1 civilian clerk, 30 Indian apprentices and 13 Indian followers.

The following are the units of the air forces in India :—

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 2 bomber squadrons, at Risalpur and Kohat.

1 Wing headquarters, at Chaklala with two army co-operation squadrons—1 at Chaklala and 1 at Peshawar—under its administration.

2 Army co-operation squadrons—1 at Quetta and 1 at Ambala—directly under the administration of the headquarters, Royal Air Force.

Aircraft depot at Drigh Road.

Aircraft park including a bomber transport flight at Lahore.

First flight of the Indian Air Force now at Drigh Road will be located at Peshawar and second flight will be formed at Drigh Road.

Besides the above, there is a hill depot, open at Lower Topa, Murree hills, during the summer months only.

2. The duties and functions of these units are :—

The Headquarters, Royal Air Force, controls the operation, training and administration of the whole of the Royal Air Force and Indian Air Force in India

The Group Headquarters, Peshawar, commands Nos. 1 and 2 Indian Wing Stations at Kohat and Risalpur, exercises operational control and co-ordinates the work of these two stations. The function of the Station Headquarters is to control the operation and training of the squadrons and to look after all administrative details in connection with the station. In the interest of economy, certain services such as transport, stores, etc., are centralized under station control.

The functions of the Wing Headquarters, Chaklala, are similar to those of a station headquarters, Royal Air Force.

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct and for other stations through the Aircraft Park, Lahore.

The Aircraft Park stores the "immediate reserve" aircraft for the squadrons on the North-West Frontier, repairs all motor transport chassis manufactures and repairs bodies for all mechanical transport vehicles in the Command. It is the supply base for all Royal Air Force stations other than Quetta.

Budget 1936-37 is less than budget 1935-36 by Rs. 1·58 lakhs, due mainly to reduced provision for purchase of stores and smaller outlay on works and maintenance.

EXPLANATIONS—*contd.*

## MAIN HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

### DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

| Numbers. 1935-36. Units. | British officers. | British other ranks. | 1936-37. Units. | British officers. | British other ranks. | A1—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, R.A.F. HILL DEPOT AND INDIAN AIR FORCE. | Budget Estimate. 1935-36. Rs. | 1936-37. Rs. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | (a) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | |
| 1 | 9 | 27 | 1 | 7 | 27 | (1) STAFF AT GROUP HEADQUARTERS, PESHAWAR . | 1,74,620 | 1,56,940 |
| 2 | 70 | 509 | 2 | 65 | 496 | (2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH. | 18,68,440 | 18,10,390 |
| 1 | 6 | 24 | 1 | 6 | 24 | (3) STAFF AT WING HEADQUARTERS, CHAKLALA . | 1,26,120 | 1,28,780 |
| 4 | 88 | 579 | 4 | 90 | 581 | (4) ARMY CO-OPERATION SQUADRONS AT QUETTA PESHAWAR, CHAKLALA AND AMBALA ONE EACH. | 21,08,270 | 21,24,300 |
| | 173 | 1,139 | | 168 | 1,128 | | | |
| | | | | | | | 42,77,450 | 42,20,410 |

MAIN HEAD 10.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS. WING HEADQUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE. | | | | |
| | | MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| 173 | 168 | (1) Pay of officers . . | | 15,51,450 | | 15,08,200 |
| 1,139 | 1,128 | (2) Pay of British airmen . . . | | 21,84,750 | | 21,64,610 |
| 168 | 165 | (3) Pay of Indian ranks and civilians . . | | 1,02,470 | | 1,01,690 |
| 459 | 463 | (4) Pay of followers . | | 93,960 | | 96,940 |
| | | (5) Kit and clothing allowances . . . | | 1,12,75 | | 1,11,270 |
| | | (6) Transportation . . | | 1,59,0 | | 1,59,000 |
| | | (7) Hired transport . . | | 1,500 | | 1,700 |
| | | (8) Miscellaneous . . | | 78,000 | | 77,000 |
| | | *Deduct*—Emergency cut in pay . . . | | *6,430* | | .. |
| | | TOTAL MINOR HEAD (a) . | 41,92,436 | 42,77,450 | 42,07,000 | 42,20,410 |
| | | Carried over . | 41,92,436 | 42,77,450 | 42,07,000 | 42,20,410 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor head (a).*—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two Wing Stations at Risalpur and Kohat, one Wing Headquarters at Chaklala, and 4 Army Co-operation Squadrons.

The provision also includes the pay and allowances of two meteorological officers who supply weather information and study the special meteorological problems in connection with flying in this country.

Budget 1936-37 is less than budget 1935-36 by Rs. ·57 lakh, due mainly to the transfer of certain officers to sub-head B consequent on the reorganisation of the stores branch and to the transfer of one officer to Headquarters R. A. F. as Personal Assistant to the Air Officer Commanding.

MAIN HEAD 10.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 41,92,436 | 42,77,450 | 42,07,000 | 42,20,410 |
| | | EXPENDITURE—*concld.* | | | | |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEAD QUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE—*concld.* | | | | |
| | | MINOR HEAD (*b*) ROYAL AIR FORCE HILL DEPOT. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of civilians<br>(2) Pay of followers<br>(3) Transportation<br>(4) Hired transport<br>(5) Miscellaneous | | 19,000 | | 19,400 |
| | | *Deduct*—Emergency cut in pay | | | | |
| | | TOTAL MINOR HEAD (*b*) | 16,319 | 19,000 | 19,000 | 19,400 |
| | | MINOR HEAD (*c*)—INDIAN AIR FORCE. | | | | |
| | | Detailed heads— | | | | |
| 17 | 15 | (1) Pay of officers | | 1,19,700 | | 1,09,710 |
| 20 | 26 | (2) Pay of British airmen | | 58,770 | | 70,690 |
| 102 | 94 | (3) Pay of Indian ranks and civilians | | 50,590 | | 46,560 |
| 16 | 13 | (4) Pay of followers | | 4,320 | | 3,540 |
| | | (5) Kit and clothing allowances | | 3,830 | | 4,400 |
| | | (6) Transportation | | 8,200 | | 8,420 |
| | | (7) Miscellaneous | | 6,820 | | 4,000 |
| | | *Deduct*—Emergency cut in pay | | *230* | | .. |
| | | TOTAL MINOR HEAD (*c*) | 1,54,931 | 2,52,000 | 1,86,000 | 2,47,320 |
| | | MINOR HEAD (*d*)—*DEDUCT*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 | *28,156* | *28,220* | *27,000* | *28,130* |
| | | MINOR HEAD (*e*)—*DEDUCT*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN | *9,89,828* | *9,84,230* | *9,20,000* | *9,72,000* |
| | | TOTAL SUB-HEAD A. | 33,45,702 | 35,36,000 | 34,65,000 | 34,87,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor head* (c).—*Indian Air Force.*—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet was transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932, three more in August 1933 and two more in August 1934 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934, one in April 1935 and two are expected to arrive in March 1936.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. Airmen of semi-technical trades have been engaged and apprentices are being trained in connection with the formation of the 2nd flight.

MAIN HEAD 10.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC. | Rs. | Rs. | Rs. | Rs. |
| | | MINOR HEAD (*a*)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of students at the Staff College, Quetta | | 34,960 | | 44,610 |
| | | (2) Training grant | | 4,330 | | 4,330 |
| | | *Deduct*—Emergency cut in pay | | *130* | | .. |
| | | TOTAL MINOR HEAD (*a*) | 29,882 | 39,160 | 29,000 | 48,940 |
| | | MINOR HEAD (*b*)—ROYAL AIR FORCE EDUCATION. | | | | |
| | | Detailed heads— | | | | |
| 20 | 20 | (1) Pay of establishments | | 1,03,590 | | 1,09,140 |
| | | (2) Education grant | | 7,820 | | 7,790 |
| | | *Deduct*—Emergency cut in pay | | *360* | | .. |
| | | TOTAL MINOR HEAD (*b*) | 1,11,368 | 1,11,050 | 1,22,000 | 1,16,930 |
| | | MINOR HEAD (*c*)—R. A. F. MEDICAL SERVICE. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers | | 1,06,640 | | 1,03,380 |
| 27 | 27 | (2) Pay of British airmen | | 44,270 | | 45,490 |
| | | (3) Kit and clothing allowances | | 2,570 | | 2,570 |
| | | (4) Transportation | | 2,500 | | 5,000 |
| | | (5) Miscellaneous | | 1,900 | | 2,000 |
| | | (6) Cost of treatment in Civil and Military hospitals | | 61,910 | | 62,590 |
| | | *Deduct*—Emergency cut in pay | | *430* | | .. |
| | | TOTAL MINOR HEAD (*c*) | 2,06,331 | 2,19,360 | 2,14,000 | 2,21,030 |
| | | MINOR HEAD (*d*)—AIRCRAFT DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 23 | 25 | (1) Pay of officers | | 2,36,580 | | 2,50,220 |
| 515 | 503 | (2) Pay of British airmen | | 9,50,820 | | 9,45,520 |
| 307 | 283 | (3) Pay of Indian officers, other ranks and civilians | | 01,360 | | 1,99,020 |
| 153 | 180 | (4) Pay of followers | | 38,450 | | 45,620 |
| | | (5) Kit and clothing allowances | | 55,080 | | 54,500 |
| | | (6) Transportation | | 92,000 | | 85,950 |
| | | (7) Hired transport | | 250 | | 200 |
| | | (8) Miscellaneous | | 27,000 | | 30,330 |
| | | *Deduct*—Emergency cut in pay | | *1,420* | | .. |
| | | Total Minor Head (*d*) | 15,71,721 | 16,00,120 | 16,15,000 | 16,11,360 |
| | | Carried over | 19,19,302 | 19,69,690 | 19,83,000 | 19,98,260 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

### EXPLANATIONS.

*Sub-Head B.—Minor head (a).—Staff College, Quetta.*—Two Royal Air Force officers are seconded for training at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

The increase of Rs. 10 lakh in budget 1936-37 as compared with budget 1935-36 is due mainly to provision for a Wing Commander for the Staff College, Quetta.

*Minor Head (b).—Royal Air Force Education.*—This minor head provides for the pay and allowances of six Royal Air Force education officers, one Indian assistant education officer, six Army school mistresses and seven language teachers.

The functions of education officers in India are to provide educational facilities for officers and airmen in preparation for service courses and examinations and for general education with a view to raise the level of general intelligence and to develop those qualities of mind and character which go to form an efficient disciplined force under modern conditions.

School mistresses are employed for the education of airmen's children.

*Minor Head (c).—R. A. F. Medical Service.*—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. On grounds of economy, all hospital cases are sent to the Army hospitals for treatment and their expenses are met from Royal Air Force funds on fixed rates.

*Minor Head (d).—Aircraft Depot.*—Budget 1936-37 is more than budget 1935-36 by Rs. 11 lakh due mainly to the transfer of pay charges of certain officers from Sub-head A.

MAIN HEAD 10.—

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 19,19,302 | 19,69,690 | 19,80,000 | 19,98,260 |
| | | SUB-HEAD B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE DEPOTS, ETC.—*concld.* | | | | |
| | | MINOR HEAD (*e*)—AIRCRAFT PARK. | | | | |
| | | Detailed heads— | | | | |
| 15 | 16 | (1) Pay of officers | | 1,53,060 | | 1,62,580 |
| 175 | 186 | (2) Pay of British airmen | | 3,13,100 | | 3,39,960 |
| 107 | 109 | (3) Pay of Indian ranks and civilians | | 76,800 | | 75,740 |
| 97 | 97 | (4) Pay of followers | | 23,050 | | 23,050 |
| | | (5) Kit and clothing allowances | | 19,320 | | 20,160 |
| | | (6) Transportation | | 43,500 | | 34,000 |
| | | (7) Hired transport | | 300 | | 150 |
| | | (8) Miscellaneous | | 13,000 | | 13,000 |
| | | *Deduct*—Emergency cut in pay. | | *820* | | .. |
| | | TOTAL MINOR HEAD (*e*) | 6,33,738 | 6,41,310 | 6,92,000 | 6,68,640 |
| | | MINOR HEAD (*f*) ECCLESIASTICAL ESTABLISHMENTS—R. A. F. SHARE OF COST. | .. | .. | .. | 14,100 |
| | | TOTAL SUB-HEAD B. | 25,53,040 | 26,11,000 | 26,72,000 | 26,81,000 |
| | | SUB-HEAD C.—ROYAL AIR FORCE HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| 22 | 23 | (1) Pay of officers | | 4,35,300 | | 4,39,340 |
| 12 | 12 | (2) Pay of British airmen | | 30,750 | | 35,940 |
| | 62 | (3) Pay of establishment other than followers | | 1,55,220 | | 1,67,500 |
| | 42 | (4) Pay of followers | | 9,090 | | 9,260 |
| | | (5) Kit and clothing allowances | | 1,150 | | 1,460 |
| | | (6) Transportation | | 46,700 | | 50,500 |
| | | (7) Hired transport | | 500 | | .. |
| | | (8) Miscellaneous | | 39,700 | | 38,000 |
| | | (9) Telephone charges | | 8,000 | | 9,000 |
| | | (10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding under his financial powers | | 15,000 | | 15,000 |
| | | *Deduct*—Emergency cut in pay | | *2,410* | | .. |
| | | TOTAL SUB-HEAD (C) | 7,02,437 | 7,39,000 | 7,42,000 | 7 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor Head* (*e*).—*Aircraft Park.*—Budget 1936-37 is more than budget 1935-36 by Rs. .27 lakh due mainly to the transfer of pay charges of certain officers from sub-head A and to provision for a larger number of airmen.

*Minor Head* (*f*).—*Ecclesiastical Establishments R. A. F. Share of cost.*—It has been decided that commencing from 1936-37 a proportion of the charges incurred by the Army on ecclesiastical establishments should be debited to the Royal Air Force estimates.

*Sub-Head C.—Royal Air Force Headquarters.*—This head provides for the salaries, etc., of the staff employed at Royal Air Force Headquarters and for certain contingent expenses.

Budget 1936-37 is more than budget 1935-36 by Rs. .27 lakh due mainly to the inclusion of provision for the pay charges of the Personal Assistant to the Air Officer Commanding, the appointment of 4 British clerks of the A. I. C. C. in place of civilian clerks and other normal fluctuations.

MAIN HEAD 10—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES. | | | | |
| MINOR HEAD (*a*)—AVIATION STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | .. | | .. |
| (2) Central purchase | | 1,36,000 | | 1,00,000 |
| (3) Local purchase | | 1,20,000 | | 23,000 |
| (4) Transfer of stores from non-military departments and Imperial stations | | .. | | .. |
| (5) Customs duty | | 20,000 | | 15,000 |
| | | 2,76,000 | | 1,38,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army | | *1,800* | | *5,000* |
| | | *1,800* | | *5,000* |
| Net expenditure under (*a*) | 1,68,512 | 2,74,200 | 1,01,000 | 1,33,000 |
| MINOR HEAD (*b*)—MECHANICAL TRANSPORT STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 50 | | 100 |
| (2) Central purchase | | 25,000 | | 25,000 |
| (3) Local purchase | | 3,650 | | 900 |
| (4) Transfer of stores from non-military departments and Imperial stations | | .. | | .. |
| (5) Customs duty | | 13,000 | | 18,000 |
| | | 41,700 | | 44,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army | | *50* | | *100* |
| (7) *Deduct*—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres) | | *6,000* | | *6,000* |
| | | *6,050* | | *6,100* |
| Net expenditure under (*b*) | 43,311 | 35,650 | 24,000 | 37,900 |
| Carried over | 2,11,823 | 3,09,850 | 1,25,000 | 1,70,900 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head D.—Purchase and sale of stores.*—This head caters for such aviation, mechanical transport and miscellaneous stores as can be purchased in India for the maintenance and repair of aircraft and mechanical transport vehicles of the Royal Air Force and Indian Air Force ; also for the cost of food, clothing, fuel, light, petrol, benzol, lubricants, ordnance equipment and medical stores obtained from Army sources or by direct purchase in India

Budget 1936-37 is less than budget 1935-36 by Rs. 1·57 lakhs due mainly to non-inclusion of provision for the Royal Air Force Re-equipment fund, as no expenditure will be incurred in India on this account (there was a provision of 1·33 lakhs on this account in the budget for 1935 36), use of cheaper quality oil, fall in prices and economies partly counter-balanced by larger expenditure consequent on the increase of flying hours and certain other new measures.

MAIN HEAD 10.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 2,11,823 | 3,09,850 | 1,25,000 | 1,70,900 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (c)—PROVISIONS. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 94,750 | | 1,00,560 |
| (2) Central purchase . . . | | .. | | .. |
| (3) Local purchase . . . | | 96,000 | | 77,800 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| (5) Bonus paid under the sliding scale of rations scheme . . . . | | 16,000 | | 15,000 |
| | | 2,06,750 | | 1,93,360 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . . | | *4,000* | | *1,800* |
| | | *4,000* | | *1,800* |
| Net expenditure under (c) . | 2,00,433 | 2,02,750 | 1,94,000 | 1,91,560 |
| MINOR HEAD (d)—FUEL AND LIGHT. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 30,400 | | 24,080 |
| (2) Central purchase . . . | | .. | | .. |
| (3) Local purchase . . . . | | 11,000 | | 9,000 |
| (4) Transfer of stores from non-military departments and Imperial stations . | | .. | | .. |
| | | 41,400 | | 33,080 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | *400* | | *100* |
| | | *400* | | *100* |
| Net expenditure under (d) . | 31,602 | 41,000 | 31,000 | 32,980 |
| MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION). | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 7,26,000 | | 7,98,000 |
| (2) Central purchase. . . . | | 1,10,000 | | 10,000 |
| (3) Local purchase . . . . | | 500 | | 500 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 10,000 | | 10,000 |
| | | 8,46,500 | | 8,18,500 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | *7,500* | | *7,500* |
| | | *7,500* | | *7,500* |
| Net expenditure under (e) . . | 8,37,573 | 8,39,000 | 8,62,000 | 8,11,000 |
| Carried over . . | 12,81,431 | 13,92,600 | 12,12,000 | 12,06,440 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| Brought forward . | 12,81,431 | 13,92,600 | 12,12,000 | 12,06,440 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*f*)—PETROL AND LUBRICANTS (M. T.). | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 53,000 | | 59,580 |
| (2) Central purchase . . . | | .. | | ... |
| (3) Local purchase . . . | | 100 | | 100 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| | | 53,100 | | 59,680 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . . . | | *1,000* | | *500* |
| (6) *Deduct*—Hire charges of vehicles allocated for purchase of petrol, oil and lubricants. . . . | | *4,000* | | *4,600* |
| | | *5,000* | | *5,100* |
| Net expenditure under (*f*) . . | 36,017 | 48,100 | 36,000 | 54,580 |
| MINOR HEAD (*g*)—MISCELLANEOUS STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 28,000 | | 45,000 |
| (2) Central purchase. . . . | | 40,000 | | 60,000 |
| (3) Local purchase . . . . . | | 40,000 | | 20,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | 200 |
| (5) Customs duty . . . . . | | 15,800 | | 15,000 |
| | | 1,23,800 | | 1,40,200 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | *37,000* | | *37,000* |
| | | *37,000* | | *37,000* |
| Net expenditure under (*g*) | 85,563 | 86,800 | 1,67,000 | 1,03,200 |
| MINOR HEAD (*h*)—MEDICAL STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 11,800 | | 11,800 |
| (2) Central purchase . . . | | .. | | .. |
| (3) Local purchase . . . . | | 200 | | 200 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | . |
| | | 12,000 | | 12,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | .. | | .. |
| | | .. | | .. |
| Net expenditure under (*h*) . | 11,903 | 12,000 | 12,000 | 12,000 |
| Carried over . . | 14,14,914 | 15,39,500 | 14,27,000 | 13,76,220 |

MAIN HEAD 10.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs |
| Brought forward . | 14,14,914 | 15,39,500 | 14,27,000 | 13,76,220 |
| SUB-HEAD D—PURCHASE AND SALE OF STORES—*concld.* | | | | |
| MINOR HEAD (*i*).—CLOTHING. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 72,000 | | 62,580 |
| (2) Central purchase . . . | | .. | | 5,000 |
| (3) Local purchase . . . . | | 500 | | 500 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| (5) Customs duty . . . . | | 5,000 | | 5,000 |
| | | 77,500 | | 73,080 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government transferred to Army. | | *3,000* | | *3,000* |
| | | *3,000* | | *3,000* |
| Net expenditure under (*i*) . | 65,114 | 74,500 | 77,000 | 70,080 |
| MINOR HEAD (*j*).—ORDNANCE STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 1,65,000 | | 1,66,200 |
| (2) Central purchase . . . | | 10,000 | | 3,000 |
| (3) Local purchase . . . | | 900 | | 1,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 100 | | 100 |
| (5) Customs duty . . . . | | 2,000 | | 5,400 |
| TOTAL | | 1,78,000 | | 1,75,700 |
| (6) *Deduct*—Value of stores issued on payment to M E S., other departments of the Central Government or transferred to Army. | | *33,000* | | *20,000* |
| | | *33,000* | | *20,000* |
| Net expenditure under (*j*) . | 1,34,018 | 1,45,000 | 1,58,000 | 1,55,700 |
| TOTAL SUB-HEAD D . | 16,14,046 | 17,59,000 | 16,62,000 | 16,02,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| (1) Miscellaneous. . . . . | | 2,640 | | 13,600 |
| (2) Compensation for losses . . | | 2,000 | | 1,200 |
| (3) Language rewards . . . | | 1,700 | | 1,700 |
| (4) Loss of cash . . . . | | -- | | .. |
| (5) Printing and stationery . . | | 49,000 | | 49,000 |
| (6) Anti-malarial measures . . | | 4,490 | | 4,500 |
| (7) Storage charges of Royal Air Force explosives on deposit in arsenals. | | 54,670 | | 55,000 |
| 8 Repairs, painting and modifications of R. A F. bombs and bomb boxes on deposit in arsenals . . | | 19,000 | | 19,000 |
| (9) Services rendered by Army transport . . . . | | 2,500 | | 2,500 |
| (10) *Deduct*—Credit on account of services rendered by R. A. F. transport to Army or M. E. S. . | | .. | | .. |
| (11) Administration of telephones (excluding those of R. A. F. Headquarters) . . . . | | 18,500 | | 17,500 |
| (12) Indian combined transport service. | | 2,500 | | 2,000 |
| (13) After charges below six pence in each case in respect of airman transferred to Imperial payment. | | .. | | .. |
| (14) Reserve at the disposal of the Air Officer Commanding for small measures . . . . | | 50,000 | | 50,000 |
| TOTAL SUB-HEAD E . | 1,69,035 | 2,07,000 | 1,80,000 | 2,16,600 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head E.—Miscellaneous.*—This head provides for expenditure on miscellaneous services, *e.g.*, compensation to officers and airmen for loss of kit, compensation to civilians for damage to crops or other property caused by aircraft or mechanical transport, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Royal Air Force bombs in arsenals, etc.

Budget 1936-37 is more than budget 1935-36 by Rs. ·09 lakh due mainly to increased expenditure on the training of Mechanical Transport driver recruits at Chaklala.

MAIN HEAD 10.—

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| SUB-HEAD F—WORKS EXPENDITURE. | | | | |
| MINOR HEAD (*a*).—WORKS. | | | | |
| Detailed heads— | | | | |
| (1) Accommodation—Officers' quarters and messes | | .. | | 21,000 |
| (2) Accommodation—British personnel | | 80,000 | | 28,000 |
| (3) Accommodation—Indian personnel | | 1,26,000 | | 2,00,000 |
| (4) Accommodation—miscellaneous units | | .. | | 20,560 |
| (5) Hospitals | | .. | | .. |
| (6) Depots, etc. | | 61,400 | | .. |
| (7) Defences | | .. | | .. |
| (8) Mobilization works | | .. | | .. |
| (9) Miscellaneous | | .. | | .. |
| (10) Lands, communications and drainage | | 31,300 | | .. |
| (11) Furniture | | 9,000 | | 17,000 |
| (12) Installations—Water | | 5,000 | | 10,000 |
| (13) INSTALLATIONS—ELECTRICAL | | .. | | .. |
| (14) Minor works | | 1,00,000 | | 1,00,000 |
| (15) Losses | | .. | | |
| TOTAL MINOR HEAD (*a*) | 2,66,513 | 4,12,700 | 4,78,000 | 3,96,560 |
| MINOR HEAD (*b*).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| Detailed heads— | | | | |
| (1) Buildings | | 2,94,000 | | 2,61,000 |
| (2) Military roads in cantonments | | 29,400 | | 29,400 |
| (3) Military roads ex-cantonments | | 9,700 | | 9,700 |
| (4) Furniture | | 32,000 | | 31,000 |
| (5) Miscellaneous | | 1,92,300 | | 1,88,200 |
| TOTAL MINOR HEAD (*b*) | 5,37,694 | 5,57,400 | 5,47,000 | 5,19,300 |
| Carried over | 8,04,207 | 9,70,100 | 10,25,000 | 9,15,860 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

### EXPLANATIONS.

*Sub-head F.—Works expenditure.*—This head includes provision for the construction of (*i*) buildings required to accommodate Royal Air Force and Indian Air Force personnel and stores, (*ii*) defences, (*iii*) roads, (*iv*) purchase of lands and (*v*) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to ensure their suitability for Royal Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Royal Air Force; works audit charges at 1¼ per cent. are provided under Head 2-J.

Budget 1936-37 is less than budget 1935-36 by Rs. ·60 lakh due mainly to smaller provision for new works and smaller maintenance charges.

MAIN HEAD 10.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 9,70,100 | 10,25,000 | 9,15,860 |
| SUB-HEAD F.—WORKS EXPENDITURE—*concld.* | | | | |
| MINOR HEAD (*c*).—MAINTENANCE AND OPERATION—INSTALLATIONS. | | | | |
| Detailed heads— | | | | |
| (1) Water supply | | 74,000 | | 74,000 |
| (2) Electrical | | 1,49,000 | | 1,48,800 |
| (3) Miscellaneous machinery | | 1,000 | | 1,200 |
| (4) Renewals | | .. | | .. |
| TOTAL MINOR HEAD (*c*) | 2,29,156 | 2,24,000 | 2,24,000 | 2,24,000 |
| MINOR HEAD (*d*).—GENERAL CHARGES | | | | |
| Detailed heads— | | | | |
| (1) Rent for hired buildings | | 1,600 | | 2,100 |
| (2) Rent of land | | 9,200 | | 9,200 |
| (3) Rates and taxes | | 1,400 | | 1,500 |
| (4) Payments for railway sidings and platforms | | 9,900 | | 9,000 |
| (5) Care of vacant buildings | | 3,000 | | 2,800 |
| (6) Miscellaneous | | 7,000 | | 6,000 |
| TOTAL MINOR HEAD (*d*) | 30,433 | 32,100 | 32,000 | 30,600 |
| MINOR HEAD (*e*).—ESTABLISHMENT | 56,214 | 63,700 | 64,000 | 59,830 |
| MINOR HEAD (*f*).—TOOLS AND PLANT | 8,686 | 10,100 | 10,000 | 9,710 |
| TOTAL SUB-HEAD F.—WORKS EXPENDITURE | 11,28,696 | 13,00,000 | 13,55,000 | 12,40,000 |
| TOTAL INDIA | 95,12,906 | 1,01,52,000 | 1,00,76,000 | 99,92,000 |

## ROYAL AIR FORCE (INCLUDING STORES).

EXPLANATIONS.

MAIN HEAD 10.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD G.—ENGLAND. | | | | |
| (a) Payments to Air Ministry for troops serving in India | | 28,00,000 | | 28,00,000 |
| (b) Furlough and voyage pay | | 1,28,000 | | 1,12,000 |
| (c) Marriage allowances and allotments | | 10,84,000 | | 10,00,000 |
| (d) Cost of sea transport | | 3,00,000 | | 2,80,000 |
| (e) Stores taken to India | | 11,000 | | 8,000 |
| (f) Educational and instructional charges. | | 96,000 | | 30,000 |
| (g) Discharge gratuities | | 19,000 | | 19,000 |
| (h) National health insurance | | 17,000 | | 17,000 |
| (i) Unemployment insurance | | 48,000 | | 48,000 |
| (j) Contributory pensions act, 1925 | | 50,000 | | 62,000 |
| (k) Miscellaneous | | 4,000 | | 2,000 |
| (l) Consolidated clothing allowances. | | 12,000 | | 13,000 |
| (m) Leave and deputation salaries | | 6,000 | | 12,000 |
| (n) Sterling overseas pay | | 5,000 | | 5,000 |
| (o) Stores for India— | | | | |
| (1) Aviation (air frames and engines). | | 25,20,000 | | 21,24,000 |
| (2) Aviation (stores) | | 17,79,000 | | 18,54,000 |
| (3) M. T. (vehicles) | | 29,000 | | 65,000 |
| (4) M. T. (spares) | | 27,000 | | 40,000 |
| (5) Clothing | | 20,000 | | 20,000 |
| (6) Ordnance (stores) | | 3,63,000 | | 6,18,000 |
| (7) Miscellaneous | | 94,000 | | 3,18,000 |
| (8) Publications and forms | | 27,000 | | 27,000 |
| TOTAL SUB-HEAD G.—ENGLAND | 75,57,881 | 94,39,000 | 81,72,000 | 94,74,000 |
| SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| (1) Exchange on English expenditure other than on stores | | .. | | .. |
| (2) Exchange on English expenditure on stores | | .. | | .. |
| TOTAL | —24,749 | .. | —42,000 | |
| EXPENDITURE MAIN HEAD 10 | 1,70,46,088 | 1,95,91,000 | 1,82,06,000 | 1,94,66,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD X—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs | Rs. | Rs. |
| RECEIPTS. | | | | |
| India— | | | | |
| SUB-HEAD D.—SALE OF STORES. | | | | |
| (1) Sale of obsolete and surplus stores | | 40,000 | | 50,000 |
| (2) Recoveries on account of stores issued on payment. . . | | 84,500 | | 85,000 |
| (3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . . . | | *2,500* | | *1,000* |
| TOTAL SUB-HEAD D. . | 1,70,563 | 1,22,000 | 1,33,000 | 1,34,000 |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| (1) Credits for services rendered . | | 7,000 | | 12,000 |
| (2) After credits below six pence in each case in respect of airmen transferred to Imperial payment: | | .. | | .. |
| (3) Miscellaneous receipts . . | | 14,000 | | 23,800 |
| (4) Indian combined transport service . . . . . | | 4,000 | | 4,000 |
| (5) Receipts on account of conservancy charges . . . . | | .. | | 200 |
| TOTAL SUB-HEAD E. . | 37,960 | 25,000 | 47,000 | 40,000 |
| SUB-HEAD F.—WORKS— | | | | |
| Rent of buildings and furniture . | 30,142 | 26,000 | 20,000 | 26,000 |
| TOTAL INDIA . | 2,38,665 | 1,73,000 | 2,00,000 | 2,00,000 |
| SUB-HEAD G.—ENGLAND— | | | | |
| 1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India . . . | | 5,000 | | 6,000 |
| 2. Consolidated clothing allowances . | | 7,000 | | 14,000 |
| 3. Miscellaneous . . . . | | 5,000 | | 3,000 |
| 4. Sale of surplus and obsolete stores | | 1,000 | | 1,000 |
| TOTAL SUB-HEAD G.—ENGLAND . | 37,239 | 18,000 | 62,000 | 24,000 |
| SUB-HEAD H.—EXCHANGE . | —127 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD X . | 2,75,777 | 1,91,000 | 2,62,000 | 2,24,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

# MAIN HEAD II/XI ROYAL INDIAN NAVY (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Head. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | R | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—General Supervision. | 1,60,305 | ... | 1,60,305 | 1,78,000 | .. | 1,78,000 | 1,78,000 | ... | 1,78,000 | 1,83,000 | ... | 1,83,000 |
| B.—Navy Survey Department | 75,827 | ... | 75,827 | 79,000 | .. | 79,000 | 79,000 | ... | 79,000 | 76,000 | ... | 76,000 |
| C.—Salaries and Allowances of Officers and Men afloat | 9,58,293 | ... | 9,58,293 | 9,89,000 | .. | 9,89,000 | 10,24,000 | ... | 10,24,000 | 11,60,000 | ... | 11,60,000 |
| D.—Miscellaneous Shore Establishments | 20,835 | ... | 20,835 | 21,000 | ... | 21,000 | 18,000 | ... | 18,000 | 19,000 | ... | 19,000 |
| E.—Dockyards and Workshop. | 9,33,474 | ... | 9,33,474 | 9,31,000 | .. | 9,31,000 | 10,46,000 | ... | 10,46,000 | 9,70,000 | ... | 9,70,000 |
| F.—Purchase and Sale of Stores | 12,30,066 | ... | 12,30,066 | 13,56,000 | .. | 13,56,000 | 13,32,000 | ... | 13,32,000 | 12,57,000 | ... | 12,57,000 |
| G.—Purchase and Hire of Ships and Vessels | 9,57,403 | ... | 9,57,403 | 1,38,000 | .. | 1,38,000 | 1,46,000 | ... | 1,46,000 | 14,02,000 | ... | 14,02,000 |
| H.—Expenditure on Works. | 2,37,804 | ... | 2,37,804 | 2,32,000 | .. | 2,32,000 | 2,32,000 | ... | 2,32,000 | 2,77,000 | ... | 2,77,000 |
| J.—Miscellaneous | 91,989 | ... | 91,989 | 2,36,000 | .. | 2,36,000 | 1,09,000 | ... | 1,09,000 | 1,13,000 | ... | 1,13,000 |
| Receipts | ... | 13,20,158 | —13,20,158 | .. | 3,46,000 | —3,46,000 | ... | 5,95,000 | —5,95,000 | ... | 2,91,000 | —2,91,000 |
| Total India | 46,65,996 | 13,20,158 | 33,45,838 | 41,60,000 | 3,46,000 | 38,14,000 | 41,64,000 | 5,95,000 | 35,69,000 | 54,57,000 | 2,91,000 | 51,66,000 |
| J.—England | 24,95,099 | 23,468 | 24,71,631 | 19,33,000 | 6,000 | 19,27,000 | 19,26,000 | 20,000 | 19,06,000 | 20,08,000 | 8,000 | 20,00,000 |
| K.—Exchange. | —6,631 | —114 | —6,517 | .. | .. | .. | —10,000 | ... | —10 000 | ... | ... | ... |
| Total | 71,54,464 | 13,43,512 | 58,10,952 | 60,93,000 | 3,52,000 | 57,41,000 | 60,80,000 | 6,15,000 | 54,65 000 | 74,65,000 | 2,99,000 | 71,66,000 |

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 has by an Act of Indian Legislature become the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The combatant strength of the force consists of 119* officers, 45† warrant officers and 1,281 ratings. The present head of the service is a Rear-Admiral of the Royal Navy who is designated Flag Officer Commanding, Royal Indian Navy. The squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence" "Hindustan" and "Indus"

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie".

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

2. The functions of the Royal Indian Navy in peace-time are as follows :—

(*a*) Training of personnel for service at sea in war.

(*b*) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(*c*) Marine survey work in Indian waters.

(*d*) Sea transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The Royal Indian Navy maintains a dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The dockyard also accepts work from local Governments, private firms and the Admiralty.

4. The Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for the Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy estimates.

Budget 1936-37 (net) is more than budget 1935-36 (net) by Rs. 14·25 lakhs due mainly to :—

| *Increase*— | In lakhs of rupees. |
|---|---|
| 1. Provision for Royal Indian Navy Sinking Fund . . . . . | 14·00 |
| 2. Revision of pay and re-organisation of staffs . . . . . | 1·70 |
| 3. Home stores—Modern searchlights practice ammunition and W. T. stores . . . . . | ·59 |
| 4. Construction of signal station building . . . . . | ·45 |
| | 16·74 |

*Includes 23 Officers appointed in the Indian mercantile marine department and 3 officers employed on Sea transport duties.

†Includes two warrant officers employed on Military and Sea transport duties.

EXPLANATIONS—*contd.*

| | |
|---|---|
| 1. Non-provision of Reserve for emergent measures . . . . | 1·08 |
| 2. Non-provision for replacement of launches . . . . . | ·95 |
| 3. Other minor variation (net) . . . . . | ·46 |
| | 2·49 |
| Net increase . | 14·25 |

7. The variations under the several sub-heads are explained below :—

A and B. The variations are small.

C. The increase of Rs. 1·71 lakhs is due to the revision of pay and allowances of officers and warrant officers and the re-organisation of Administrative staffs of Dockyard and Depot staffs.

D. The variation is small.

E. The increase of Rs. ·39 lakhs is due mainly to larger provision for works on behalf of the Royal Navy partly counterbalanced by non-provision of funds for replacement of launches.

F. The decrease of Rs. ·99 lakh is due mainly to non-provision of funds for replacement of certain launches and the issue of stores for buildings from stock without replacement.

G. The increase of Rs 12·64 lakhs is due to provision for the Royal Indian Navy Sinking Fund (14·00) partly counterbalanced by non-provision of funds for the sloop "Indus" (1·36).

H. The increase of Rs. ·45 lakh is due to provision made for the construction of signal station building.

I. The decrease of Rs. 1·23 lakhs is due mainly to the non-provision of Reserve for emergent measures.

J. The increase of Rs. ·75 lakh is due mainly to provision made for the purchase of certain modern searchlights, reserve of practice ammunition and W/T stores.

*Receipts.*—The decrease of Rs. ·55 lakh is mainly due to non-transfer of funds from the Kidderpore Dockyard Suspense account partly counterbalanced by larger recoveries for work done for the Royal Navy.

EXPLANATIONS—*concld.*

## MAIN HEAD 11.—ROYAL INDIAN

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36 | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs | Rs. |
| | | EXPENDITURE. | | | | |
| | | SUB-HEAD A.—GENERAL SUPERVISION, | | | | |
| | | DETAILED HEADS— | | | | |
| 6 | 6 | (1) Pay of officers . | | 1,11,070 | | 1,10,600 |
| | | (2) Allowance to Naval Commander-in-Chief . | | 10,000 | | 10,000 |
| 29 | 30 | (3) Pay of establishments . | | 36,820 | | 39,140 |
| | | (4) Incidental and miscellaneous expenses . | | 5,640 | | 8,260 |
| | | (5) Printing and stationery charges . . | | 20,000 | | 20,000 |
| | | (6) *Deduct*— Recoveries from the Persian Gulf Lighting Service Fund | | *5,000* | | *5,000* |
| | | *Deduct*—Emergency cut in pay | | *530* | | .. |
| | | TOTAL SUB-HEAD A . | 1,60,305 | 1,78,000 | 1,78,000 | 1,83,000 |
| | | SUB-HEAD B.—MARINE SURVEY DEPARTMENT. | | | | |
| | | DETAILED HEADS— | | | | |
| 6 | 6 | (1) Pay of officers . | | 63,800 | | 60,200 |
| 11 | 11 | (2) Pay of establishments | | 12,440 | | 12,600 |
| | | (3) Incidental and miscellaneous expenses . | | 3,000 | | 3,200 |
| | | *Deduct*—Emergency cut in pay | | *240* | | .. |
| | | TOTAL SUB-HEAD B . | 75,827 | 79,000 | 79,000 | 76,000 |

## NAVY (INCLUDING STORES)—*contd.*

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | **SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.** | | | | |
| | | Detailed heads— | | | | |
| 116 | 116 | (1) Pay of officers and warrant officers | | 5,10,400 | | 6,77,000 |
| 1,064 | 1,064 | (2) Pay of men | | 4,67,120 | | 4,68,000 |
| .. | | (3) Incidental and miscellaneous expenses | | 14,000 | | 15,000 |
| | | *Deduct*—Emergency cut in pay | | *2,520* | | .. |
| | | TOTAL SUB-HEAD C | 9,58,293 | 9,89,000 | 10,24,000 | 11,60,000 |
| | | **SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS.** | | | | |
| | | MINOR HEAD (a).—FUEL DEPOTS IN THE PERSIAN GULF, MUSCAT— | | | | |
| | | Detailed heads. | | | | |
| .. | | (1) Pay of establishment | | .. | | .. |
| | | (2) Incidental and miscellaneous expenses | | .. | | .. |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (a) | 478 | .. | .. | .. |
| | | Carried over | 478 | .. | .. | .. |

MAIN HEAD 11.—ROYAL INDIAN

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 478 | .. | | .. |
| | | SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—*contd.* | | | | |
| | | MINOR HEAD (*b*)—FUEL DEPOTS IN THE PERSIAN GULF, BAHRAIN.— | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of establishments. | | 6,190 | | 6,520 |
| 3 | .. | (2) Pay of medical personnel . . . | | 2,460 | | .. |
| | | (3) Cost of drugs and hospital stores . . . | | 1,100 | | 500 |
| | | (4) Incidental and miscellaneous expenses . . | | 1,000 | | 1,500 |
| | | *Deduct*—Emergency cut in pay | | .. | | |
| | | TOTAL MINOR HEAD (*b*) . | 10,142 | 10,750 | 9,000 | 8,520 |
| | | MINOR HEAD (*c*) FUEL DEPOTS IN THE PERSIAN GULF, BASRAH— | | | | |
| | | Detailed head— | | | | |
| | | (1) Rent of coal godown . | .. | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . | .. | .. | .. | .. |
| | | MINOR HEAD (*d*) LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF. | 1,118 | 250 | . | 750 |
| | | MINOR HEAD (*e*) SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA. | | | | |
| | | Detailed heads— | | | | |
| 11 | 11 | (1) Pay of establishments | | 7,830 | | 7,980 |
| | | (2) Contingencies and miscellaneous expenses . | | 2,190 | | 1,750 |
| | | *Deduct*—Emergency cut in pay | | *20* | | .. |
| | | TOTAL MINOR HEAD (*e*) | 9,097 | 10,000 | [9,000 | 9,730 |
| | | TOTAL SUB-HEAD D . | 20,835 | 21,000 | 18,000 | 19,000 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP. | | | | |
| | | MINOR HEAD (*a*).—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . | | 14,820 | | 16,310 |
| 4 | 3 | (2) Pay of establishments | | 8,850 | | 8,780 |
| 146 | 146 | (3) Pay of yard craft establishments . | | 79,660 | | 79,960 |
| | | *Deduct*—Emergency cut in pay | | *180* | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 1,00,975 | 1,03,150 | 1,08,000 | 1,05,050 |
| | | Carried over . | 1,00,975 | 1,03,150 | 1,08,000 | 1,05,050 |

## NAVY (INCLUDING STORES)—*contd.*

| Numbers. 1935-36. | Numbers. 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward | 1,00,975 | 1,03,150 | 1,08,000 | 1,05,050 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP—*contd.* | | | | |
| | | MINOR HEAD (*b*)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT— | | | | |
| | | *Detailed heads*— | | | | |
| 2 | 2 | (1) Pay of officers | | 21,300 | | 21,600 |
| 34 | 34 | (2) Pay of establishments | | 58,600 | | 58,820 |
| | | *Deduct*—Emergency cut in pay | | *320* | | .. |
| | | TOTAL MINOR HEAD (*b*) | 71,411 | 79,580 | 74,000 | 80,420 |
| | | MINOR HEAD (*c*)—WORKSHOP— | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers | | 74,380 | | 69,570 |
| 29 | 29 | (2) Pay of establishments | | 50,890 | | 51,380 |
| | | *Deduct*—Emergency cut in pay | | *490* | | .. |
| | | TOTAL MINOR HEAD (*c*) | 1,17,990 | 1,24,780 | 1,21,000 | 1,20,950 |
| | | MINOR HEAD (*d*)—DOCKYARD POLICE— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Officer-in Charge. | | 5,400 | | 5,880 |
| 54 | 54 | (2) Pay of Constables | | 20,450 | | 20,450 |
| | | *Deduct*—Emergency cut in pay | | *20* | | .. |
| | | TOTAL MINOR HEAD (*d*) | 25,193 | 25,830 | 26,000 | 26,330 |
| | | MINOR HEAD (*e*) DOCKYARD DISPENSARY— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers | | 12,960 | | 12,960 |
| 2 | 2 | (2) Pay of establishments | | 1,510 | | 1,490 |
| | | *Deduct*—Emergency cut in pay | | *50* | | .. |
| | | TOTAL MINOR HEAD (*e*) | 14,346 | 14,420 | 15,000 | 14,450 |
| | | MINOR HEAD (*f*) WAGES OF WORKMEN AND LABOURERS— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Labour charges for R. I. N. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships | | 6,38,250 | | 7,20,300 |
| | | (2) *Deduct*—Labour charges on buildings (transferred to Sub-Head H) | | *55,750* | | *64,000* |
| | | (3) *Deduct*—Labour charges for other departments of the Central Government. | | *37,000* | | *68,800* |
| | | *Deduct*—Emergency cut in pay | | *1,000* | | .. |
| | | TOTAL MINOR HEAD (*f*) | 5,68,902 | 5,44,500 | 6,67,000 | 5,87,500 |
| | | Carried over | 8,98,817 | 8,92,260 | 10,11,000 | 9,34,700 |

## MAIN HEAD 11—ROYAL INDIAN

| Numbers. 1935-36. | 1936-37. | | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 8,98,817 | 8,92,260 | 10,11,000 | 9,34,700 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP—*contd.* | | | | |
| | | MINOR HEAD (*g*)—MISCELLANEOUS— | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of military accounts establishment employed on disbursement of wages of workmen . | | 29,450 | | 27,550 |
| | | (2) Miscellaneous expenses and contingencies . | | 9,400 | | 7,750 |
| | | *Deduct*—Emergency cut in pay . . . . | | *110* | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 34,657 | 38,740 | 35,000 | 35,300 |
| | | TOTAL SUB-HEAD E. . | 9,33,474 | 9,31,000 | 10,46,000 | 9,70,000 |
| | | SUB-HEAD F.—PURCHASE AND SALE OF STORES. | | | | |
| | | MINOR HEAD (*a*)—INDIAN NAVAL STORES— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 2,27,500 | | 1,66,000 |
| | | (2) Purchase for stock . | | 3,61,000 | | 3,94,000 |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | *24,000* | | *27,000* |
| | | TOTAL MINOR HEAD (*a*) . | 5,37,380 | 5,64,500 | 6,30,000 | 5,33,000 |
| | | MINOR HEAD (*b*)—PROVISIONS AND WATER— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 2,01,000 | | 1,86,000 |
| | | (2) Purchase for stock | | 1,000 | | .. |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | *2,000* | | *6,000* |
| | | TOTAL MINOR HEAD (*b*) . | 1,75,743 | 2,00,000 | 1,80,000 | 1,80,000 |
| | | MINOR HEAD (*c*)—PETROL AND LUBRICANTS— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . | | 5,000 | | 5,000 |
| | | (2) Purchase for stock . | | 28,000 | | 24,000 |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government . . | | *2,000* | | *2,000* |
| | | TOTAL MINOR HEAD (*c*) . | 26,422 | 31,000 | 28,000 | 27,000 |
| | | Carried over . | 7,39,545 | 7,95,500 | 8,38,000 | 7,40,000 |

## NAVY. (INCLUDING STORES)—*contd.*

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| Brought forward . | 7,39,545 | 7,95,500 | 8,38,000 | 7,40,000 |
| SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*d*)—COAL— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 1,05,000 | | 1,05,000 |
| (2) Purchase for stock . | | 55,000 | | 35,000 |
| (3) Purchase for naval subsidised vessels. . . | | 2,000 | | 8,000 |
| (4) *Deduct*—Value of issues on payment to other departments of the Central Government . | | *20,000* | | *15,000* |
| TOTAL MINOR HEAD (*d*) . | 1,10,172 | 1,42,000 | 1,32,000 | 1,33,000 |
| MINOR HEAD (*e*)—OIL FUEL— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ship and other formations . . . . | | 2,00,000 | | 2,00,000 |
| (2) Purchase for stock . | | 3,000 | | 3,000 |
| (3) Purchase for naval subsidised vessels . . | | 1,20,000 | | 1,33,000 |
| (4) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*e*) . | 3,50,423 | 3,23,000 | 3,21,000 | 3,36,000 |
| MINOR HEAD (*f*)—CLOTHING— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 3,000 | | 3,000 |
| (2) Purchase for stock . | | 35,000 | | 35,000 |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*f*) . | 39,000 | 38,000 | 38,000 | 38,000 |
| MINOR HEAD (*g*)—ORDNANCE STORES (AMMUNITION)— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 12,000 | | 6,000 |
| (2) Purchase for stock . | | 5,000 | | 4,000 |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*g*) . | 9,468 | 17,000 | 9,000 | 10,000 |
| Carried over . . | 12,48,608 | 13,15,500 | 13,38,000 | 12,57,000 |

MAIN HEAD 11—ROYAL INDIAN

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 12,48,608 | 13,15,500 | 13,38,000 | 12,57,000 |
| SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*h*)—MINESWEEPING STORES— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 1,000 | | 400 |
| (2) Purchase for stock . | | .. | | .. |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government | | .. | | .. |
| TOTAL MINOR HEAD (*h*) . | .. | 1,000 | 1,000 | 400 |
| MINOR HEAD (*i*)—MEDICAL STORES— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 5,000 | | 5,000 |
| (2) Purchase for stock . | | .. | | .. |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*i*) . | 5,055 | 5,000 | 5,000 | 5,000 |
| MINOR HEAD (*j*) STORES FOR WORKS ON INDIAN NAVAL BUILDINGS. | | | | |
| Detailed heads— | | | | |
| (1) Purchases . . . | | 58,000 | | 18,000 |
| (2) *Deduct*—Value of stores transferred to buildings (Sub-head H.) . . | | *58,000* | | *58,000* |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | |
| TOTAL MINOR HEAD (*j*) . | —53,190 | .. | —46,000 | —40,000 |
| MINOR HEAD (*k*)—CUSTOMS DUTY AND FREIGHT CHARGES— | | | | |
| Detailed heads— | | | | |
| (1) Customs duty on imported stores . | | 30,000 | | 30,000 |
| (2) Freight and miscellaneous expenditure. . | | 4,500 | | 4,600 |
| TOTAL MINOR HEAD (*k*) . | 29,593 | 34,500 | 34,000 | 34,600 |
| TOTAL SUB-HEAD F. . | 12 30,066 | 13,56,000 | 13,32,000 | 12,57,000 |

## NAVY. (INCLUDING STORES)—*contd.*

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS. | | | | |
| Detailed heads— | | | | |
| (1) Purchase of ships and vessels | | 1,36,000* | | 14,00,000 |
| (2) Hire of ships and vessels | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD G. | 9,57,403 | 1,38,000 | 1,46,000 | 14,02,000 |
| SUB-HEAD H.—EXPENDITURE ON WORKS. | | | | |
| Detailed heads— | | | | |
| (1) Major Works | | 14,000 | | 45,000 |
| (2) Minor Works | | 3,000 | | 15,000 |
| (3) Maintenance | | 1,05,000 | | 1,05,000 |
| (4) General charges | | 1,11,400 | | 1,13,400 |
| (5) Establishments | | 500 | | 500 |
| (6) Tools and plant | | 100 | | 100 |
| (7) *Deduct*—Value of imported stores used on works | | *2,000* | | *2,000* |
| TOTAL SUB-HEADH | 2,37,804 | 2,32,000 | 2,32,000 | 2,77,000 |
| SUB-HEAD I.—MISCELLANEOUS. | | | | |
| MINOR HEAD (*a*) MISCELLANEOUS— | | | | |
| Detailed heads— | | | | |
| (1) Maintenance of naval arms | | 44,500 | | 40,000 |
| (2) Piloting and towing, etc. of H. M.'s Indian ships | | 11,500 | | 12,000 |
| (3) Passage and conveyance of officers and men | | 30,000 | | 30,000 |
| (4) Cost of leave concession passages | | 6,500 | | 30,000 |
| (5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations | | 1,000 | | 1,000 |
| (6) Allowances to R. I. N. officers for passing in foreign and oriental languages | | 2,000 | | 2,000 |
| (7) Fees and allowances to examiners and interpreters | | 800 | | 400 |
| (8) Medical comforts | | 2,200 | | 2,000 |
| (9) Miscellaneous | | 5,500 | | 4,500 |
| (10) Losses of cash | | .. | | .. |
| (11) Reserve with F. O. C. R. I. N. for emergent measures | | 1,08,000 | | .. |
| *Deduct*—Emergency cut in pay | | *80* | | |
| TOTAL MINOR HEAD (*a*) | 1,00,809 | 2,41,920 | | 1,21,900 |
| MINOR HEAD (*b*)— | | | | |
| *Deduct*—Recoveries on account of family allotments | *8,731* | *5,770* | | *8,800* |
| MINOR HEAD (*c*)— | | | | |
| *Deduct*—Recoveries on account of voluntary overseas contributions under health and pensions schemes | *89* | *150* | | *100* |
| TOTAL SUB-HEAD I | 91,989 | 2,36,000 | 1,09,000 | 1,13,000 |
| TOTAL INDIA | 46,65,996 | 41,60,000 | 41,64,000 | 54,57,000 |

*Financed from the Kidderpore Dockyard suspense account.

## MAIN HEAD 11/XI.—ROYAL INDIAN

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD J.—EXPENDITURE IN ENGLAND. | | | | |
| Detailed heads— | | | | |
| (a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc. | | 13,44,000 | | 13,44,000 |
| (b) Leave pay, furlough allowances and deputation salaries . . | | 2,28,000 | | 2,32,000 |
| (c) Sterling overseas pay . | | 3,000 | | 2,000 |
| (d) Allowances, etc., of probationers . . | | 18,000 | | 16,000 |
| (e) Stores for India . . | | 2,32,000 | | 3,14,000 |
| (f) Miscellaneous . . | | 1 08,000 | | 1,00,000 |
| TOTAL SUB-HEAD J. . | 24,95,099 | 19,33,000 | 19,26,000 | 20,08,000 |
| SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND. | —6,631 | .. | —10,000 | .. |
| TOTAL EXPENDITURE MAIN-HEAD 11 . | 71,54,464 | 60,93,000 | 60,80,000 | 74,65,000 |
| RECEIPTS— | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—RECEIPTS IN RESPECT OF SUPPLIES AND SERVICES. | | | | |
| MINOR HEAD (a) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 25,000 | | 30,000 |
| (2) Direct supplies . . | | 18,050 | | 20,100 |
| (3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . . | | *50* | | *100* |
| TOTAL MINOR HEAD (a) . | 74,438 | 43,000 | 1,30,000 | 50,000 |
| MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 13,000 | | 78,000 |
| (2) Direct Supplies . . | | 27,000 | | 30,000 |
| TOTAL MINOR HEAD (b) . | 85,766 | 40,000 | 1,52,000 | 1,08,000 |
| MINOR HEAD (c) RECOVERIES OF OVERHEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 20,000 | | 28,000 |
| (2) Direct supplies . . | | 20,000 | | 17,000 |
| TOTAL MINOR HEAD (c) . | 49,847 | 40,000 | 86,000 | 45,000 |
| TOTAL SUB-HEAD A. . . | 2,10,051 | 1,23,000 | 3,68,000 | 2,03,000 |

## NAVY (INCLUDING STORES)—*concld.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| **SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC.** | | | | |
| Detailed heads— | | | | |
| (1) Dock hire | | 4,000 | | 4,000 |
| (2) Hire of yard craft | | 2,000 | | 2,000 |
| (3) Hire of vessels | | 4,000 | | 4,000 |
| (4) Sale proceeds of surplus and obsolete vessels | | 1,000 | | 1,000 |
| (5) Sale proceeds of surplus and obsolete stores and waste | | 40,000 | | 40,000 |
| (6) Sale proceeds of clothing to crew | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD B. | 1,16,214 | 53,000 | 50,000 | 53,000 |
| **SUB-HEAD C.—MISCELLANEOUS RECEIPTS.** | | | | |
| Detailed heads— | | | | |
| (1) Receipts on account of shipping charges | | .. | | .. |
| (2) Receipts from Kidderpore Dockyard Suspense Account | | 1,36,000 | | .. |
| (3) Receipts from works | | 18,000 | | 20,000 |
| (4) Contribution from other Governments and Departments in respect of leave and passage concessions | | 2,000 | | 1,000 |
| (5) Other miscellaneous items | | 14,000 | | 14,000 |
| TOTAL SUB-HEAD C. | 9,93,893 | 1,70,000 | 1,77,000 | 35,000 |
| TOTAL INDIA | 13,20,158 | 3,46,000 | 5,95,000 | 2,91,000 |
| **SUB-HEAD D.—RECEIPTS IN ENGLAND.** | | | | |
| Detailed heads— | | | | |
| (1) Recoveries of service payments | | .. | | .. |
| (2) Miscellaneous | | 6,000 | | 8,000 |
| TOTAL SUB-HEAD D. | 23,468 | 6,000 | 20,000 | 8,000 |
| **SUB-HEAD E.—EXCHANGE ON RECEIPTS IN ENGLAND.** | —114 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD XI | 13,43,512 | 3,52,000 | 6,15,000 | 2,99,000 |

## MAIN HEAD 12.—QUETTA

| | Accounts, 1934-35. Rs. | Budget Estimate, 1935-36. Rs. | Revised Estimate, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. |
|---|---|---|---|---|
| EXPENDITURE. | | | | |
| INDIA— | | | | |
| SUB-HEADS. | | | | |
| A.—WORKS | .. | .. | .. | 42,63,000 |
| B.—GENERAL CHARGES | .. | .. | .. | .. |
| C.—ENGINEERING ESTABLISHMENTS | .. | .. | .. | 5,44,000 |
| D.—OTHER ESTABLISHMENTS | .. | .. | .. | .. |
| E.—TOOLS AND PLANT | .. | .. | .. | 1,93,000 |
| F.—STORES | .. | .. | .. | .. |
| G.—*DEDUCT*—ENGLISH COST OF STORES | .. | .. | .. | .. |
| H.—QUETTA RECONSTRUCTION ADVANCES | .. | .. | .. | .. |
| TOTAL INDIA | .. | .. | .. | 50,00,000 |
| I.—EXPENDITURE IN ENGLAND | .. | .. | .. | .. |
| J.—EXCHANGE | .. | .. | .. | .. |
| TOTAL EXPENDITURE—MAIN HEAD 12 | .. | .. | .. | 50,00,000 |

## RECONSTRUCTION.

EXPLANATIONS.

In view of the magnitude of the cost of reconstructing Quetta this main head has been opened in order to maintain a separate record of the expenditure incurred directly on the reconstruction of Quetta Contonment. Other abnormal expenditure and savings consequent on the Baluchistan earthquake, 1935 are being adjusted under the ordinary heads of account affected.

## MAIN HEAD XII.—QUETTA RECONSTRUCTION.

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| INDIA. | | | | |
| SUB-HEADS. | | | | |
| A.—MISCELLANEOUS . . . | | | | — |
| B.—RECEIPTS IN ENGLAND . . | | | | .. |
| C.—EXCHANGE . . . . | | | | .. |
| TOTAL RECEIPTS—MAIN HEAD XII . | | | | .. |

# 49/XXXVII.—DEFENCE SERVICES—NON-EFFECTIVE.

# MAJOR HEAD 49/XXXVII.—DEFENCE SERVICES—NON EFFECTIVE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1/I.—ARMY | 8,53,50,145 | 48,59,276 | 8,04,90,869 | 8,55,84,000 | 45,60,000 | 8,10,24,000 | 8,58,00,000 | 46,91,000 | 8,11,09,000 | 8,23,06,000 | 36,76,000 | 7,86,30,000 |
| 2/II.—ROYAL AIR FORCE. | 4,82,809 | 7 | 4,82,802 | 5,46,000 | .. | 5,46,000 | 5,06,000 | ... | 5,06,000 | 5,52,000 | ... | 5,52,000 |
| 3/III.—ROYAL INDIAN NAVY. | 8,66,120 | 10,336 | 8,55,784 | 8,58,000 | 8,000 | 8,50,000 | 9,00,000 | —2,000 | 9,02,000 | 8,96,000 | 8,000 | 8,88,000 |
| TOTAL | 8,66,99,074 | 48,69,619 | 8,18,29,455 | 8,69,88,000 | 45,68,000 | 8,24,20,000 | 8,72,06,000 | 46,89,000 | 8,25,17,000 | 8,37,54,000 | 36,84,000 | 8,00,70,000 |

# MAIN HEAD 1/1.—ARMY.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | | | | | | | | | |
| A.—REWARDS FOR MILITARY SERVICES | 11,50,293 | 6,261 | 11,44,032 | 10,35,600 | 10,000 | 10,25,600 | 11,11,300 | 8,200 | 11,03,100 | 10,75,500 | 8,000 | 10,67,500 |
| B.—PENSIONS | 3,54,04,625 | 5,89,535 | 3,48,15,090 | 3,54,32,400 | 6,18,000 | 3,48,14,400 | 3,54,46,700 | 5,56,800 | 3,48,89,900 | 3,56,50,500 | 2,12,000 | 3,54,38,500 |
| TOTAL—INDIA | 3,65,54,918 | 5,95,796 | 3,59,59,122 | 3,64,68,000 | 6,28,000 | 3,58,40,000 | 3,65,58,000 | 5,65,000 | 3,59,93,000 | 3,67,26,000 | 2,20,000 | 3,65,06,000 |
| C.—ENGLAND | 4,89,31,412 | 12,76,190 | 4,46,55,222 | 4,91,16,000 | 39,32,000 | 4,51,84,000 | 4,94,98,000 | 41,47,000 | 4,53,51,000 | 4,55,80,000 | 34,56,000 | 4,21,24,000 |
| D.—EXCHANGE | —1,36,185 | —12,710 | —1,23,475 | ... | ... | ... | —2,56,000 | —21,000 | —2,35,000 | ... | ... | ... |
| TOTAL—MAIN HEAD 1/1 | 8,53,50,145 | 48,59,276 | 8,04,90,869 | 8,55,84,000 | 45,60,000 | 8,10,24,000 | 8,58,00,000 | 46,91,000 | 8,11,09,000 | 8,23,06,000 | 36,76,000 | 7,86,30,000 |

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection with individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, *viz.*, (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War office of a proportionate share of retired pay, etc., of British service officers and troops serving in India.

2. The annual and monthly minimum and maximum rates of ordinary retired pension of typical classes in the army are given below.

*Ordinary pensions.*

| | Minimum. £ | Maximum. £ |
|---|---|---|
| Major, Indian Army | No fixed minimum. | 650 |
| Lieutenant-Colonel, Indian Army | | 800 |
| Colonel, Indian Army | | 1,000 |
| Major-General, Indian Army | | 1,200 |
| Lieutenant-General, Indian Army | | 1,400 |
| General, Indian Army | | 1,600 |

*N.B.*—The above rates are made up of three parts, *viz.*, (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army. The service and rank elements are subject to a provisional reduction on account of the cost of living.

| | | £ |
|---|---|---|
| Sub-Conductor, India Unattached List | No fixed minimum. | 243 |
| Conductor, India Unattached List | | 243 |
| Assistant Commissary, India Unattached List | | 400* |
| Deputy Commissary, India Unattached List | | 400* |
| Commissary, India Unattached List | | 550* |

*N. B.—A portion of these rates is subject to a provisional reduction.

| | Rs. | Rs. |
|---|---|---|
| Followers, class I | 4 | 5 |
| Sepoys and analogous ranks | 4 | 6 |
| Naiks and analogous ranks | 7 | 9 |
| Havildars and analogous ranks | 8 | 15 |
| Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement | 16 | 25 |
| Jemadars and analogous ranks | 19 | 40 |
| Subedars, Risaldars, Subedar Majors and Risaldar Majors and analogous ranks | 27 | 75† |
| Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D. and I. A. V. C.) | Double the rates laid down for Subedars, etc. | |

†Excludes personal allowance continued to Subedar Majors and Risaldar Majors after retirement.

A. *Rewards for Military Services.*—Budget 1936-37, (net) is more than Budget, 1935-36 (net) by ·42 lakh due mainly to larger provision for the issue of medals.

B. *Pensions.*—Budget, 1936-37 (net) is more than Budget, 1935-36 (net) by 6·24 lakhs due mainly to larger provision made for equated payments in respect of the commutation of pensions (2·97) elimination of transactions relating to the Indian Military Service Family Pension Fund (2.50 net) and other normal fluctuations.

C. *England.*—Budget, 1936-37 (net) is less than Budget, 1935-36 (net) by 30·60 lakhs due mainly to the elimination of transactions relating to the Indian Military Service Family Pension Fund partly counterbalanced by increase due chiefly to reduction in the cost of living cut on pensions payable in England.

MAIN HEAD I.—

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| Detailed heads. | | | | |
| (1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. . . . | | 35,900 | | 39,700 |
| (2) Annuities and gratuities . . | | 18,900 | | 21,600 |
| (3) Jangi-Inams . . . . | | 9,53,500 | | 9,54,200 |
| (4) Decorations and Medals . . | | 27,300 | | 60,000 |
| TOTAL SUB-HEAD A . . | 11,50,293 | 10,35,600 | 11,11,300 | 10,75,500 |
| SUB-HEAD B.—PENSIONS. | | | | |
| Detailed heads: | | | | |
| (1) Pensions and Gratuities to Europeans and their families . | | 24,13,000 | | 24,09,200 |
| (2) Pensions and Gratuities to Indians and their families . . | | 3,12,44,000* | | 3,12,87,500* |
| (3) Indian Military Service Family Pensions . . . . | | 1,30,000 | | .. |
| (4) Miscellaneous . . . . | | 3,39,000 | | 3,50,000 |
| (5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations . | | 9,00,300 | | 10,01,700 |
| (6) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . | | .. | | .. |
| (7) Equated payments of commuted or Capitalised value of pensions under Military Regulations . | | 4,06,100 | | 6,02,100 |
| (8) Commutation or Capitalised value of pensions under Military rules financed from revenue . . | | .. | | .. |
| TOTAL SUB-HEAD B . | 3,54,04,625 | 3,54,32,400 | 3,54,46,700 | 3,56,50,500 |
| TOTAL INDIA . | 3,65,54,918 | 3,64,68,000 | 3,65,58,000 | 3,67,26,000 |

* Includes Rs. 11,000 for grants from the Civil Compassionate Fund to Civilian employees paid from the Defence Services Estimates other than Royal Indian Navy.

ARMY.

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—ENGLAND. | | | | |
| (*a*) Payments to War Office for retired pay etc., of British Forces for service in India . . . | | 1,56,96,000 | 1,55,40,000 | 1,58,40,000 |
| (*b*) Pensions and gratuities to Europeans and their families . | | 2,90,40,000 | 2,95,40,000 | 2,96,13,000 |
| (*c*) Pensions and gratuities to Indians and their families . . . | | 30,000 | 32,000 | 31,000 |
| (*d*) Indian Military Service Family Pensions . . . . . | | 42,54,000 | 42,90,000 | .. |
| (*e*) Miscellaneous . . . | | 96,000 | 96,000 | 96,000 |
| TOTAL SUB-HEAD C.—ENGLAND . | 4,89,31,412 | 4,91,16,000 | 4,94,98,000 | 4,55,80,000 |
| SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND . | —1,36,185 | .. | —2,56,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 1 . | 8,53,50,145 | 8,55,84,000 | 8,58,00,000 | 8,23,06,000 |

MAIN HEAD I.—ARMY—*concld.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| (1) Miscellaneous receipts . . | | 600 | | 500 |
| (2) Decorations and Medals . . | | 9,400 | | 7,500 |
| TOTAL SUB-HEAD A. . | 6,261 | 10,000 | 8,200 | 8,000 |
| SUB-HEAD B.—PENSIONS. | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions | | 3,80,000 | | .. |
| (2) Miscellaneous receipts . . | | 2,38,000 | | 2,12,000 |
| TOTAL SUB-HEAD B . . . | 5,89,535 | 6,18,000 | 5,56,800 | 2,12,000 |
| TOTAL INDIA . . | 5,95,796 | 6,28,000 | 5,65,000 | 2,20,000 |
| SUB-HEAD C.—ENGLAND. | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions . | | 7,06,000 | 7,00,000 | .. |
| (2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc. . . . . | | 31,46,000 | 32,67,000 | 33,36,000 |
| (3) Miscellaneous . . . . | | 80,000 | 1,80,000 | 1,20,000 |
| TOTAL SUB-HEAD C.—ENGLAND . | 42,76,190 | 39,32,000 | 41,47,000 | 34,56,000 |
| SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND . . | —12,710 | .. | —21,000 | .. |
| TOTAL—RECEIPTS—MAIN HEAD I . | 48,59,276 | 45,60,000 | 46,91,000 | 36,76,000 |

# MAIN HEAD 2/II.—ROYAL AIR FORCE

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| INDIA. | | | | | | | | | | | | |
| A.—REWARDS FOR MILITARY SERVICES | 2,867 | 7 | 2,860 | 1,500 | .. | 1,500 | 2,000 | ... | 2,000 | 600 | ... | 600 |
| B.—PENSIONS | 8,421 | ... | 8,421 | 7,500 | .. | 7,500 | 10,000 | ... | 10,000 | 31,400 | ... | 31,400 |
| TOTAL—INDIA | 11,288 | 7 | 11,281 | 9,000 | .. | 9,000 | 12,000 | ... | 12,000 | 32,000 | ... | 32,000 |
| C.—ENGLAND | 4,72,951 | ... | 4,72,951 | 5,37,000 | .. | 5,37,000 | 4,97,000 | ... | 4,97,000 | 5,20,000 | ... | 5,20,000 |
| D.—EXCHANGE | —1,430 | ... | —1,430 | .. | .. | .. | —3,000 | ... | —3,000 | ... | ... | .. |
| TOTAL—MAIN 2/II | 4,82,809 | 7 | 4,82,802 | 5,46,000 | .. | 5,46,000 | 5,06,000 | .. | 5,06,000 | 5,52,000 | ... | 5,52,000 |

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

Budget 1936-37 (net) is more than budget 1935-36 (net) by Rs. .06 lakh due mainly to provision for payment of gratuities to certain technical personnel due for discharge in 1936-37 partly counterbalanced by a decrease in the contribution payable to His Majesty's Government towards retired pay of Royal Air Force personnel.

## MAIN HEAD 2/II.—ROYAL AIR FORCE.

| EXPENDITURE. | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| INDIA— | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| Detailed heads. | | | | |
| (1) Annuities and gratuities | | .. | | .. |
| (2) Decorations and medals | | 1,500 | | 600 |
| TOTAL SUB-HEAD A | 2,867 | 1,500 | 2,000 | 600 |
| SUB-HEAD B.—PENSIONS. | | | | |
| Detailed heads. | | | | |
| (1) Pensions and gratuities to Europeans and their families | | 200 | | 200 |
| (2) Pensions and gratuities to Indians and their families | | 2,000 | | 26,000 |
| (3) Equated payments of commuted or Capitalised value of pensions under C. S. R. | | 5,300 | | 5,200 |
| (4) Commutation or Capitalised value of pensions under civil rules financed from revenue | | .. | | .. |
| (5) Equated payments of commuted or Capitalised value of pensions under military rules | | . | | .. |
| (6) Commutation or Capitalised value of pensions under military rules financed from revenue | | .. | | .. |
| (7) Fractional differences | | .. | | .. |
| TOTAL SUB-HEAD B | 8,421 | 7,500 | 10,000 | 31,400 |
| TOTAL INDIA | 11,288 | 9,000 | 12,000 | 32,000 |
| SUB-HEAD C.—ENGLAND. (1) Contribution towards the retired pay of R. A. F. British personnel for service in India | 4,72,951 | 5,37,000 | 4,97,000 | 5,20,000 |
| SUB-HEAD D.—EXCHANGE | —1,430 | .. | —3,000 | .. |
| TOTAL EXPENDITURE MAIN HEAD 2 | 4,82,809 | 5,46,000 | 5,06,000 | 5,52,000 |
| RECEIPTS. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| (1) Fractional differences | | .. | .. | .. |
| (2) Decorations and medals | | .. | .. | .. |
| TOTAL SUB-HEAD A. | 7 | .. | .. | .. |
| SUB-HEAD B.—ENGLAND. Miscellaneous receipts | .. | .. | .. | .. |
| SUB-HEAD C.—EXCHANGE. | .. | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD II | 7 | .. | .. | .. |

# MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1934-35. | | | Budget Estimate, 1935-36. | | | Revised Estimate, 1935-36. | | | Budget Estimate, 1936-37. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—INDIA. | 1,36,215 | 1,365 | 1,34,850 | 1,50,000 | 2,000 | 1,48,000 | 1,45,000 | —8,000 | 1,53,000 | 1,40,000 | 2,000 | 1,38,000 |
| B.—ENGLAND. | 7,31,880 | 9,003 | 7,22,827 | 7,08,000 | 6,000 | 7,02,000 | 7,59,000 | 6,000 | 7,53,000 | 7,56,000 | 6,000 | 7,50,000 |
| C.—EXCHANGE. | —1,925 | —82 | —1,893 | .. | .. | .. | —4,000 | .. | —4,000 | .. | .. | .. |
| TOTAL MAIN HEAD 3/III. | 8,66,120 | 10,286 | 8,55,784 | 8,58,000 | 8,000 | 8,50,000 | 9100,000 | —2,000 | 9,02,000 | 8,96,000 | 8,000 | 8,88,000 |

## MAIN HEAD 3/III ROYAL INDIAN NAVY.

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| Detailed heads. | | | | |
| (1) Pensions | | 1,21,300 | | 1,10,000 |
| (2) Pensions paid under Admiralty scheme | | 3,700 | | 3,000 |
| (3) Awards from civil compassionate fund to civilians paid from Defence estimates | | 2,000 | | 2,000 |
| (4) Equated payments of Commuted or Capitalised value of pensions under civil rules | | 19,000 | | 20,000 |
| (5) Commutation or Capitalised value of pensions under civil rules financed from revenue | | .. | | .. |
| (6) Equated payments of commuted or Capitalised value of pensions under Military rules | | 4,000 | | 5,000 |
| (7) Commutation or Capitalised value of pensions under Military rules financed from revenue | | .. | | .. |
| TOTAL SUB-HEAD A. | 1,36,215 | 1,50,000 | 1,45,000 | 1,40,000 |
| SUB-HEAD B.—ENGLAND. | | | | |
| (1) R. I. N. retired pay and miscellaneous pensions | 7,31,830 | 7,08,000 | 7,59,000 | 7,56,000 |
| TOTAL SUB-HEAD B. | 7,31,830 | 7,08,000 | 7,59,000 | 7,56,000 |
| SUB-HEAD C.—EXCHANGE. | —1,925 | .. | —4,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 3. | 8,66,120 | 8,58,000 | 9,00,000 | 8,96,000 |
| RECEIPTS. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| Detailed heads. | | | | |
| (1) Recoveries on account of pensions | 1,365 | 2,000 | —8,000 | 2,000 |
| TOTAL SUB-HEAD A. | 1,365 | 2,000 | —8,000 | 2,000 |
| SUB-HEAD B.—ENGLAND. | | | | |
| (1) Miscellaneous. | 9,003 | 6,000 | 6,000 | 6,000 |
| SUB-HEAD C.—EXCHANGE. | —32 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD III | 10,336 | 8,000 | —2,000 | 8,000 |

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.

Budget 1936-37 (net) is more than Budget 1935-36 (net) by Rs. ·38 lakh due to an increase in the number of retired officers.

## 50/XXXVIII.—DEFENCE RESERVE FUND.

50 TRANSFER $\frac{\text{TO}}{\text{FROM}}$ THE DEFENCE

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| 50. Transfer $\frac{\text{to}}{\text{from}}$ the Defence Reserve Fund | 68,92, 924 | —56,62,000 | —24,89,000 | —82,40,000 |

## RESERVE FUND.

EXPLANATIONS.

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account " Defence Reserve Fund " and when the money is taken out in a subsequent year to meet expenditure, the " Defence Reserve Fund " is debited and the Defence Services estimates are credited.

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SIPD —133 Army/II N—30 4-36—610.

FINAL

# BUDGET ESTIMATES

OF

# EXPENDITURE ON DEFENCE SERVICES

## (ARMY, ROYAL AIR FORCE AND ROYAL INDIAN NAVY)

FOR THE YEAR

# 1937-38

AND OF

# CONNECTED RECEIPTS

NEW DELHI: PRINTED BY THE MANAGER
GOVERNMENT OF INDIA PRESS: 1937

FINAL

# BUDGET ESTIMATES

OF

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FOR THE YEAR

# 1937-38

AND OF

# CONNECTED RECEIPTS

G. H. ADDISON,
*Financial Adviser, Military Finance.*

G. R. F. TOTTENHAM,
*Secretary to the Government of India,*
*Defence Department.*

NEW DELHI;
*The 28th March 1937.*

## GENERAL SUMMARY OF ESTIMATES.

| Heads. | Accounts, 1935-36 | | | Budget Estimate, 1936-37. | | | Revised Estimate 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 58 XLVII DEFENCE SERVICES—EFFECTIVE | 41,37,35,083 | 4,73,44,888 | 36,63,90,195 | 42,83,05,000 | 4,56,35,000 | 38,26,70,000 | 42,19,02,000 | 4,75,54,000 | 37,43,48,000 | 42,84,27,000 | 4,80 79,000 | 38,03,48,000 |
| 59 XLVIII DEFENCE SERVICES—NON-EFFECTIVE | 8,71,78,773 | 47,08,365 | 8,24,70,408 | 8,37,54,000 | 36,84,000 | 8,00,70,000 | 8,37,17,000 | 36,56,000 | 8,00,61,000 | 8,41,90,000 | 41,31,000 | 8,00,59,000 |
| 60 TRANSFERS TO/FROM DEFENCE RESERVE FUND. | 9,39,397 | .. | 9,39,397 | —82,40,000 | ... | —82,40,000 | 91,000 | ... | 91,000 | —1,42,25,000 | ... | —1,42,25,000 |
| TOTAL | 50,18,53,253 | 5,20,53,253 | 44,98,00,000 | 50,38,19,000 | 4,93,19,000 | 45,45,00,000 | 50,57,10,000 | 5,12,10,000 | 45,45,00,000 | 49,83,92,000 | 5,22,10,000 | 44,61,82,000 |

## GENERAL SUMMARY OF ESTIMATES.

EXPLANATIONS.

The major and main heads of expenditure and receipts under Defence Services are :—

*Major Head* $\frac{58}{XLVII}$ —Defence Services—Effective (sub-divided into twelve account heads) :—

*Head 1/I.*—Fighting Services.

*Head 2/II.*—Administrative Services.

*Head 3/III.*—Manufacturing Establishments (including stores).

*Head 4/IV.*—Army Headquarters, Staff of Commands, etc.

*Head 5/V.*—Purchase and Sale of Stores, Equipment and Animals. (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.).

*Head 6/VI.*—Special Services.

*Head 7/VII.*—Transportation, Conservancy, Hot weather establishments and Miscellaneous.

*Head 8/VIII.*—Military Engineer Services (including stores).

*Head 9/IX.*—Auxiliary and Territorial Forces.

*Head 10/X.*—Royal Air Force (including stores).

*Head 11/XI.*—Royal Indian Navy (including stores).

*Head 12/XII.*—Quetta Reconstruction.

*Major Head* $\frac{59}{XLVIII.}$ —Defence Services—Non-effective (sub-divided into three account heads)

*Head 1/I.*—Army.
*Head 2/II.*—Royal Air Force.
*Head 3/III.*—Royal Indian Navy.

*Major Head. 60*—Transfers $\frac{\text{to}}{\text{from}}$ Defence Reserve Fund.

2. The Defence Department of the Government of India controls the expenditure under all the heads except that pertaining to the Military Accounts Offices which are under the control of the Finance Department.

3. The budget estimates are based on the cost of the actual anticipated strength of the Defence Services. The actual compiled expenditure for previous years is also used as a guide and allowance made for all reorganisations, new measures and changes in policy or equipment.

4. The term "Pay" used in this budget includes all allowances except when they are shown separately *e.g.*, kit and clothing allowances.

## DISTRIBUTION OF THE BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1937-38 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13⅓). | Total |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| EXPENDITURE— | | | |
| 58.—DEFENCE SERVICES—EFFECTIVE— | | | |
| 1.—Fighting Services | 13,64,05,000 | 2,86,17,000 | 16,50,22,000 |
| 2.—Administrative Services | 6,41,89,000 | 39,44,000 | 6,81,33,000 |
| 3.—Manufacturing establishments (Including Stores) | 2,72,45,000 | 31,04,000 | 3,03,49,000 |
| 4.—Army Headquarters, Staff of Commands, etc. | 1,91,88,000 | 9,80,000 | 2,01,68,000 |
| 5.—Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.) | 3,24,89,000 | 81,99,000 | 4,06,88,000 |
| 6.—Special Services | 1,50,000 | 4,00,000 | 5,50,000 |
| 7.—Transportation, Conservancy, hot weather Establishments and Miscellaneous | 1,84,37,000 | 77,04,000 | 2,61,41,000 |
| 8.—Military Engineer Services (Including Stores) | 3,66,80,000 | 7,24,000 | 3,74,04,000 |
| 9.—Auxiliary and Territorial Forces | 58,72,000 | .. | 58,72,000 |
| 10.—Royal Air Force (Including Stores) | 1,00,94,000 | 91,74,000 | 1,92,68,000 |
| 11.—Royal Indian Navy (Including Stores) | 41,17,000 | 22,19,000 | 63,36,000 |
| 12.—Quetta Reconstruction | 84,77,000 | 19,000 | 84,96,000 |
| Total | 36,33,43,000 | 6,50,84,000 | 42,84,27,000 |
| 59.—DEFENCE SERVICES—NON-EFFECTIVE— | | | |
| 1. Army | 3,69,50,000 | 4,57,55,000 | 8,27,05,000 |
| 2. Royal Air Force | 32,000 | 5,24,000 | 5,56,000 |
| 3. Royal Indian Navy | 1,45,000 | 7,84,000 | 9,29,000 |
| Total | 3,71,27,000 | 4,70,63,000 | 8,41,90,000 |
| 60.—TRANSFERS FROM DEFENCE RESERVE FUND | —1,42,25,000 | .. | —1,42,25,000 |
| TOTAL EXPENDITURE | 38,62,45,000 | 11,21,47,000 | 49,83,92,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE OF RECEIPTS FOR THE YEAR 1937-38 BETWEEN INDIA AND ENGLAND.

| | India. | England. (1 £=Rs. 13⅓). | Total. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| RECEIPTS— | | | |
| XLVII.—DEFENCE SERVICES—EFFECTIVE— | | | |
| I.—Fighting Services . . | 7,01,000 | 2,07,70,000 | 2,14,71,000 |
| II.—Administrative Services . | 21,58,000 | 36,000 | 21,94,000 |
| III.—Manufacturing Establishments (Including Stores) . . | 68,71,000 | .. | 68,71,000 |
| IV.—Army Headquarters, Staff of Commands, etc. . . . | 53,000 | 2,000 | 55,000 |
| V.—Purchase and sale of stores, equipment and Animals (other than those purchased direct by Manufacturing Establishments, M. E. S., R. A. F. and R. I. N.) . . | 1,20,05,000 | 3,65,000 | 1,23,70,000 |
| VI.—Special Services . . . | .. | 4,000 | 4,000 |
| VII.—Transportation, Conservancy, hot weather Establishments and Miscellaneous . . | 8,68,000 | 2,00,000 | 10,68,000 |
| VIII.—Military Engineer Services (Including Stores) . . | 34,56,000 | 1,000 | 34,57,000 |
| IX.—Auxiliary and Territorial Forces. . . . . | 18,000 | .. | 18,000 |
| X.—Royal Air Force (Including Stores) . . . . | 1,95,000 | 27,000 | 2,22,000 |
| XI.—Royal Indian Navy (Including Stores) . . . . | 3,41,000 | 8,000 | 3,49,000 |
| XII.—Quetta Reconstruction | .. | .. | .. |
| Total . . | 2,66,66,000 | 2,14,13,000 | 4,80,79,000 |
| XLVIII.—DEFENCE SERVICES—NON-EFFECTIVE— | | | |
| I. Army . . . . . | 6,91,000 | 34,38,000 | 41,29,000 |
| II. Royal Air Force . . . | .. | .. | .. |
| III. Royal Indian Navy . . | 1,000 | 1,000 | 2,000 |
| Total . . | 6,92,000 | 34,39,000 | 41,31,000 |
| Total Receipts . | 2,73,58,000 | 2,48,52,000 | 5,22,10,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA

| HEAD | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter-master General. | Master General of Ordnance. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 48.—DEFENCE SERVICES—EFFECTIVE | | | | | |
| HEAD 1.—FIGHTING SERVICES— | | | | | |
| A.—FORCES IN INDIA PROPER AND BURMA | ... | ... | 13,91,80,000 | ... | ... |
| B.—MISCELLANEOUS | ... | ... | —31,75,000 | ... | ... |
| C.—INDIAN INFANTRY SERVING AT HONGKONG | ... | ... | 4,00,000 | ... | ... |
| D.—ENGLAND | 2,86,17,000 | ... | ... | ... | ... |
| TOTAL | 2,86,17,000 | ... | 13,64,05,000 | ... | ... |
| HEAD 2.—ADMINISTRATIVE SERVICES— | | | | | |
| A.—MILITARY TRAINING | ... | 30,29,000 | ... | ... | ... |
| B.—EDUCATION | ... | 37,12,000 | ... | ... | ... |
| C.—ROYAL INDIAN ARMY SERVICE CORPS | ... | ... | 1,72,65,000 | 2,08,000 | ... |
| D.—REMOUNT DEPOTS AND BREEDING OPERATIONS | ... | ... | 48,000 | 19,48,000 | ... |
| E.—INDIAN ARMY VETERINARY CORPS | ... | ... | 9,56,000 | 88,000 | ... |
| F.—INDIAN ARMY ORDNANCE CORPS | ... | ... | ... | ... | 71,85,000 |
| G.—MEDICAL COLLEGES AND SCHOOLS | ... | ... | ... | ... | ... |
| H.—CENTRAL DISPOSALS ORGANISATION | ... | ... | ... | ... | ... |
| I.—MEDICAL SERVICES | 12,000 | ... | 1,38,56,000 | ... | ... |
| J.—MILITARY ACCOUNTS OFFICES | ... | ... | ... | ... | ... |
| K.—ECCLESIASTICAL ESTABLISHMENTS | 4,07,000 | ... | ... | ... | ... |
| L.—CANTONMENTS | 21,28,000 | ... | ... | ... | ... |
| M.—MISCELLANEOUS SERVICES UNDER THE M. G. O. IN INDIA | ... | ... | ... | ... | 14,42,000 |
| N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA | ... | ... | 9,94,000 | ... | ... |
| O.—MISCELLANEOUS SERVICES UNDER THE C. G. S. | ... | 5,22,000 | ... | ... | ... |
| P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA | ... | ... | ... | 2,59,000 | ... |
| Q.—MISCELLANEOUS—UNDER CONTROL OF PRINCIPAL STAFF OFFICERS | ... | ... | ... | ... | ... |
| R.—ENGLAND | 39,44,000 | ... | ... | ... | ... |
| TOTAL | 64,91,000 | 72,63,000 | 3,31,19,000 | 25,03,000 | 86,27,000 |
| HEAD 3.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)— | | | | | |
| A.—MEDICAL STORE DEPOTS AND WORKSHOPS | ... | ... | ... | | ... |
| B.—ROYAL INDIAN ARMY SERVICE CORPS | ... | ... | 1,91,000 | | ... |
| C.—ORDNANCE AND CLOTHING FACTORIES | ... | ... | ... | ... | 1,72,89,000 |
| D.—GRASS FARMS | ... | ... | ... | 40,54,000 | ... |
| E.—DAIRY FARMS | ... | ... | ... | 32,62,000 | ... |
| F.—ENGLAND | 31,04,000 | ... | ... | ... | ... |
| TOTAL | 31,04,000 | ... | 1,91,000 | 73,16,000 | 1,72,89,000 |
| HEAD 4.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.— | | | | | |
| A.—ARMY HEADQUARTERS | 82,000 | 15,26,000 | 13,25,000 | 11,63,000 | 16,56,000 |
| B.—STAFF OF COMMANDS | ... | 32,86,000 | ... | ... | ... |
| C.—STAFF OF DISTRICTS AND BRIGADES | ... | 81,04,000 | ... | ... | ... |
| D.—ENGLAND | 9,80,000 | ... | ... | ... | ... |
| TOTAL | 10,62,000 | 1,29,16,000 | 13,25,000 | 11,63,000 | 16,56,000 |
| HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)— | | | | | |
| A.—R. I. A. S. C. | ... | ... | ... | 2,28,01,000 | ... |
| B.—ANIMALS (REMOUNTS) | ... | ... | ... | 19,76,000 | ... |
| C.—I. A. O. C. | ... | ... | ... | ... | 76,81,000 |
| D.—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH | ... | ... | ... | ... | 31,000 |
| E.—ENGLAND | 81,99,000 | ... | ... | ... | ... |
| TOTAL | 81,99,000 | ... | ... | 2,47,77,000 | 77,12,000 |
| CARRIED OVER | 4,74,73,000 | 2,01,79,000 | 17,10,40,000 | 3,57,59,000 | 3,52,84,000 |

## FOR THE YEAR 1937-38 BETWEEN CONTROLLING OFFICERS AT QUARTERS.

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General; | Director of Regulations and Forms. | Air Officer Commanding, Royal Air Force, | Unallocated. | TOTAL. |
|---|---|---|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | 13,91,80,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | —31,75,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 4,00,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,86,17,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 16,50,22,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 30,29,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 37,12,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,74,73,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 19,96,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 10,44,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 71,85,000 |
| 1,92,000 | ... | ... | ... | ... | ... | ... | ... | 1,92,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,38,68,000 |
| ... | ... | ... | ... | 97,00,000 | ... | ... | ... | 97,00,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 4,07,060 |
| ... | ... | ... | ... | ... | ... | ... | ... | 21,28,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 14,42,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 9,94,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 5,22,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,59,000 |
| ... | ... | ... | ... | ... | ... | ... | 2,38,000 | 2,38,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 30,44,000 |
| 1,92,000 | ... | ... | ... | 97,00,000 | ... | ... | 2,38,000 | 6,81,33,000 |
| 24,49,000 | ... | ... | ... | ... | ... | ... | ... | 24,49,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,91,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,72,89,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 40,54,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 32,62,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 31,04,000 |
| 24,49,000 | ... | ... | ... | ... | ... | ... | ... | 3,03,49,000 |
| ... | 4,21,000 | 1,04,000 | 2,60,000 | ... | 12,61,000 | ... | ... | 77,98,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 32,86,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 81,04,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 9,80,000 |
| ... | 4,21,000 | 1,04,000 | 2,60,000 | ... | 12,61,000 | ... | ... | 2,01,68,000 |
| ... | ... | ... | ... | ... | ... | ... | .. | 2,28,01,060 |
| ... | ... | ... | ... | ... | ... | ... | ... | 19,76,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 76,81,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 31,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 81,99,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 4,06,88,000 |
| 26,41,000 | 4,21,000 | 1,04,000 | 2,60,000 | 97,00,000 | 12,61,000 | ... | 2,38,000 | 32,43,60,000 |

## DISTRIBUTION OF THE BUDGET ESTIMATE FOR EXPENDITURE IN INDIA FOR

| | Government of India. | Chief of the General Staff. | Adjutant General. | Quarter-master General. | Master General of Ordnance. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 58.—DEFENCE SERVICES—EFFECTIVE—*contd.* | | | | | |
| BROUGHT FORWARD. | 4,74,73,000 | 2,01,79,000 | 17,10,40,000 | 3,57,59,000 | 3,52,84,000 |
| HEAD 6.—SPECIAL SERVICES | 4,00,000* | ... | ... | ... | ... |
| HEAD 7.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS— | | | | | |
| A.—TRANSPORTATION | 1,16,000 | ... | ... | 1,53,71,000 | ... |
| B.—HIRED TRANSPORT, ETC. | ... | ... | ... | 7,55,000 | ... |
| C.—CONSERVANCY, AND HOT WEATHER ESTABLISHMENTS | ... | ... | ... | 20,02,000 | ... |
| D.—MISCELLANEOUS | 60,250 | ... | ... | ... | ... |
| E.—ENGLAND | 77,04,000 | ... | ... | ... | ... |
| TOTAL | 78,80,250 | ... | ... | 1,81,28,000 | ... |
| HEAD 8.—MILITARY ENGINEER SERVICES (INCLUDING STORES) | 7,24,000* | ... | ... | 3,66,80,000 | ... |
| HEAD 9.—AUXILIARY AND TERRITORIAL FORCES | ... | ... | 58,72,000 | ... | ... |
| HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES) | 91,74,000* | ... | ... | ... | ... |
| HEAD 11.—ROYAL INDIAN NAVY (INCLUDING STORES) | 63,36,000† | ... | ... | ... | ... |
| HEAD 12.—QUETTA RECONSTRUCTION. | 19,000* | ... | ... | 84,77,000 | ... |
| 59.—DEFENCE SERVICES—NON-EFFECTIVE— | | | | | |
| HEAD 1.—ARMY | 4,57,55,000* | ... | 3,69,50,000 | ... | ... |
| HEAD 2.—ROYAL AIR FORCE | 5,24,000* | ... | ... | ... | ... |
| HEAD 3.—ROYAL INDIAN NAVY | 9,29,000‡ | ... | ... | ... | ... |
| TOTAL | 4,72,08,000 | ... | 3,69,50,000 | ... | ... |
| GRAND TOTAL | 11,92,14,250 | 2,01,79,000 | 21,38,62,000 | 9,90,44,000 | 3,52,84,000 |

All Defence Services expenditure is controlled by the Government of India in the Defence and Finance Departments and generally no new expenditure whether initial or recurring, is incurred except with their sanction or the sanction of the Secretary of State for India, where necessary. Under the general control of Government and as a working arrangement the sanctioned Budget is distributed amongst the controlling authorities

* Expenditure incurred
† Includes Rs. 22,19,000
‡ Includes Rs. 7,84,000

THE YEAR 1935-36 BETWEEN CONTROLLING OFFICERS AT HEADQUARTERS—*concld*

| Director General, Indian Medical Service. | Assistant Military Secretary (Personal) to His Excellency the Commander-in-Chief. | Military Secretary to His Excellency the Viceroy. | Military Secretary. | Military Accountant General. | Director of Regulations and Forms. | Air Officer Commanding, Royal Air Force. | Unallocated. | TOTAL. |
|---|---|---|---|---|---|---|---|---|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 26,41,000 | 4,21,000 | 1,04,000 | 2,60,000 | 97,00,000 | 12,61,000 | ... | 2,38,000 | 32,43,60,000 |
| ... | ... | ... | ... | ... | ... | ... | 1,50,000 | 5,50,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,54,87,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 7,55,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 20,02,000 |
| ... | ... | ... | ... | ... | ... | ... | 1,32,750 | 1,93,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 77,04,000 |
| ... | ... | ... | ... | ... | ... | ... | 1,32,750 | 2,61,41,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 3,74,04,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 58,72,000 |
| ... | ... | ... | ... | ... | ... | 1,00,94,000 | ... | 1,92,68,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 63,36,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 84,96,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 8,27,05,000 |
| ... | ... | ... | ... | ... | ... | 32,000 | ... | 5,56,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 9,29,000 |
| ... | ... | ... | ... | ... | ... | 32,000 | ... | 8,41,90,000 |
| 26,41,000 | 4,21,000 | 1,04,000 | 2,60,000 | 97,00,000 | 12,61,000 | 1,01,26,000 | 5,20,750 | 51,26,17,000 |

at Headquarters responsible for the several services, a small portion of the sum placed at the disposal of each of these officers being again allocated by them to the various local administrative areas for effective primary control. The object is to fix as far as possible the responsibility for watching the progress of expenditure against the Budget grants under the different heads and of securing to the Government of India prompt knowledge of likely excesses or saving in the sanctioned Budget.

in England.

for expenditure in England.

for expenditure in England.

# STRENGTHS OF PERSONNEL AND ANIMALS.

# STATEMENT I—STRENGTH OF THE DEFENCE SERVICES IN INDIA.

Comparative statement of authorised establishments on 1st April 1936 and 1st April 1937, whose cost is chargeable wholly or partly to Indian Revenues.

| | 1937. | | | | | | | | 1936. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned Officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | Indian Commissioned officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| **ARMY.** | | | | | | | | | | | | | | | | |
| **I.—FIGHTING UNITS—INDIA PROPER.** | | | | | | | | | | | | | | | | |
| (1) Cavalry | 429 | 22 | 2,830 | 377 | 10,409 | ... | 5,202 | 2,940 | 429 | 11 | 2,830 | 391 | 10,428 | ... | 5,202 | 2,940 |
| (2) Artillery | 544 | 2 | 8,899 | 193 | 10,657 | ... | 3,970 | 2,731 | 549 | 1 | 8,974 | 194 | 10,729 | ... | 3,983 | 2,044 |
| (3) Engineers—Sappers and Miners. | 150 | ... | 158 | 199 | 9,160 | 114 | 592 | 2,350 | 150 | ... | 163 | 211 | 9,478 | 114 | 609 | 2,350 |
| (4) Infantry | 2,523 | 91 | 37,201 | 2,130 | 84,709 | 2 | 7,900 | 23,560 | 2,623 | 54 | 33,932 | 2,263 | 87,387 | 2 | 8,185 | 24,120 |
| (5) Signal Service | 145 | 1 | 1,988 | 71 | 3,700 | 59 | 777 | 625 | 145 | ... | 1,895 | 71 | 3,586 | 59 | 753 | 625 |
| (6) Tank Corps | 96 | ... | 1,127 | ... | ... | ... | 260 | ... | 96 | ... | 1,127 | ... | ... | ... | 248 | ... |
| (7) Indian Supplementary Reserve. | ... | ... | ... | ... | ... | ... | ... | 255 | ... | ... | ... | ... | ... | ... | ... | 255 |
| (8) Railway Nucleus Reserve | 1 | ... | 1 | ... | ... | 2 | 3 | 650 | 1 | ... | 1 | ... | ... | 2 | 3 | 650 |
| TOTAL FIGHTING UNITS | 3,888 | 116 | 52,204 | 2,970 | 1,18,635 | 177 | 18,704 | 33,111 | 3,993 | 66 | 53,922 | 3,130 | 1,21,608 | 177 | 18,983 | 32,984 |
| **II.—STAFF (inclusive of personnel of Administrative Services)—** | | | | | | | | | | | | | | | | |
| (1) Army Headquarters | 153 | ... | 78 | 18 | ... | 725 | 374 | ... | 152 | ... | 55 | 16 | ... | 733 | 372 | ... |
| (2) Command Headquarters | 112 | ... | 71 | 4 | 31 | 137 | 1 | ... | 109 | ... | 76 | 4 | 34 | 139 | 3 | ... |
| (3) Districts and Brigades | 311 | ... | 222 | ... | ... | 508 | 26 | ... | 308 | ... | 245 | ... | 96 | 447 | 24 | ... |
| (4) Embarkation Staff | 10 | ... | 21 | 1 | 2 | 53 | 45 | ... | 10 | ... | 23 | 1 | 2 | 54 | 46 | ... |
| (5) Railway Transport Staff | 1 | ... | 18 | ... | ... | 2 | ... | ... | 1 | ... | 18 | ... | ... | 2 | ... | ... |
| (6) Miscellaneous | 10 | ... | 29 | 1 | 3 | 5 | 71 | ... | 9 | ... | 42 | 2 | 3 | 5 | 73 | ... |
| TOTAL STAFF | 597 | ... | 439 | 24 | 36 | 1,430 | 517 | ... | 589 | ... | 459 | 23 | 135 | 1,380 | 518 | ... |
| **III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental corps)** | 107 | ... | 136 | 11 | 82 | 62 | 494 | ... | 107 | ... | 133 | 11 | 84 | 62 | 492 | ... |
| **IV.—EDUCATIONAL ESTABLISHMENTS** | 62 | ... | 174 | 49 | 89 | 500 | 244 | 6 | 65 | ... | 164 | 52 | 90 | 490 | 246 | 3 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| V.—Royal Indian Army Service Corps. | 484 | ... | 597 | 280 | 13,868 | 1,709 | 5,032 | 5,104 | 458 | ... | 699 | 280 | 13,799 | 1,734 | 5,833 | 4,846 |
| *Deduct*—Numbers taken against Item II. | *65* | ... | *27* | *1* | *119* | *284* | *32* | ... | *60* | ... | *28* | 1 | *130* | *295* | *32* | ... |
| Balance . . . | 419 | ... | 570 | 279 | 13,749 | 1,425 | 5,000 | 5,104 | 398 | ... | 671 | 279 | 13,669 | 1,439 | 5,801 | 4,846 |
| VI.—Indian Army Ordnance Corps | 142 | ... | 573 | 6 | 1,084 | 849 | 198 | 85 | 140 | ... | 581 | 6 | 1,082 | 876 | 190 | 85 |
| *Deduct*—Numbers taken against Item II. | *26* | ... | *20* | ... | ... | ... | ... | ... | *25* | ... | *12* | ... | ... | ... | ... | ... |
| Balance . . . | 116 | ... | 553 | 6 | 1,084 | 849 | 198 | 85 | 115 | ... | 569 | 6 | 1,082 | 876 | 190 | 85 |
| VII.—Medical Services . . | 930 | ... | 759 | 604 | 4,108 | ... | 4,541 | 3,335 | 922 | ... | 815 | 623 | 4,265 | ... | 4,697 | 3,570 |
| *Deduct*—Numbers taken against item II. | *62* | ... | *12* | *1* | ... | ... | ... | ... | *59* | ... | *12* | *1* | ... | ... | ... | ... |
| Balance . . . | 868 | ... | 747 | 603 | 4,108 | ... | 4,541 | 3,335 | 863 | ... | 803 | 622 | 4,265 | ... | 4,697 | 3,570 |
| VIII.—Veterinary Services | 63 | 15 | 4 | 121 | 543 | 56 | 93 | 77 | 62 | 15 | 4 | 118 | 545 | 56 | 92 | 77 |
| *Deduct*—Numbers taken against item II. | *18* | ... | ... | ... | ... | *8* | ... | ... | *18* | ... | ... | ... | ... | *8* | ... | ... |
| Balance . . . | 45 | 15 | 4 | 121 | 543 | 48 | 93 | 77 | 44 | 15 | 4 | 118 | 545 | 48 | 92 | 77 |
| IX. Remount Services . . | 35 | ... | 13 | 9 | 149 | 281 | 214 | ... | 32 | ... | 15 | 8 | 150 | 281 | 2,612 | ... |
| *Deduct*—Numbers shown against item II. | *6* | ... | ... | ... | ... | *8* | ... | ... | *6* | ... | ... | ... | ... | *8* | ... | ... |
| Balance . . . | 29 | ... | 13 | 9 | 149 | 273 | 214 | ... | 26 | ... | 15 | 8 | 150 | 273 | 2,612 | ... |
| X.—Miscellaneous Establishments (inclusive of Military Accounts Department). | 325 | 60 | 126 | 126 | 590 | 5,247 | 1,924 | 169 | 329 | 60 | 114 | 144 | 587 | 5,240 | 2,010 | 169 |
| XI.—Auxiliarye and Territorial Forces (Pr manent Establishment). | 114 | ... | 224 | 27 | 9 | ... | ... | ... | 121 | ... | 251 | 28 | 6 | ... | ... | ... |
| XII.—Royal Air Force . . | 251 | 11 | 1,896 | 5 | 228 | 514 | 832 | ... | 262 | ... | 1,888 | 5 | 210 | 509 | 795 | ... |
| ROYAL INDIAN NAVY . . | 100 | ... | 47 | ... | 1,284 | 94 | 29 | ... | 97 | ... | 43 | ... | 1,284 | 97 | 29 | ... |
| MILITARY ENGINEER SERVICES (INCLUDING QUETTA RECONSTRUCTION). | 271 | ... | 197 | ... | ... | 1,531 | 539 | ... | 263 | ... | 194 | ... | ... | 1,427 | 527 | ... |
| Total . | 7,192 | 202 | 57,330 | 4,230 | 1,40,586 | 12,150 | 34.229 | 41,887 | 7,272 | 141 | 59,230 | 4,426 | 1,43,715 | 12,018 | 36,992 | 41,734 |

*Note* 1.—Departmental officers (*e.g.*, Commissaries, etc.) holding King's Commissions, Lady nurses and civilian gazetted officers of superior services are included in columns 2 and 10.

*Note* 2.- Matrons are included in columns 3 and 10.

*Note* 3.—Indian officess who have been granted honorary King's Commissions for services in the War etc. but who are outside the authorised establishment of officers of the Indian Army with King's Commissions, are included in columns 4 and 11. Civilian gazetted officers of subordinate services are also included in columns 4 and 11.

*Note* 4.—" Followers " includes artificers and menials.

*Note* 5.—The number of Indian Officers holding King's Commission and Indian Commission in the fighting units of the Indian Army within the authorised establishment in 1937 will be 267 excluding 7 in the employ of Political and Cantonments Departments.

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I.

| | 1937. | | | | | | | | 1936. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned Officers | British other ranks | Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | Indian Commissioned officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| II.—STAFF— | | | | | | | | | | | | | | | | |
| (1) Army Headquarters— | | | | | | | | | | | | | | | | |
| Commander-in-Chief and Personal Staff. | 6 | ... | 2 | 2 | ... | 2 | 3 | ... | 5 | .. | 1 | 2 | ... | 3 | 3 | ... |
| Military Secretary's Branch | 3 | ... | 5 | 1 | ... | 40 | 19 | ... | 4 | ... | 4 | 1 | ... | 41 | 19 | ... |
| General Staff Branch | 43 | ... | 26 | 4 | ... | 101 | 89 | ... | 43 | ... | 28 | 4 | ... | 104 | 89 | ... |
| Adjutant General's Branch | 34 | ... | 4 | 5 | ... | 154 | 95 | ... | 34 | ... | 4 | 5 | ... | 150 | 96 | ... |
| Quartermaster General's Branch | 32 | ... | 11 | 4 | ... | 110 | 64 | ... | 31 | ... | 6 | 4 | ... | 108 | 61 | ... |
| Master General of Ordnance Branch | 31 | ... | 26 | 2 | ... | 290 | 97 | ... | 31 | ... | 15 | ... | ... | 297 | 97 | ... |
| Central Revision Section. | 1 | ... | 2 | ... | ... | 14 | 3 | ... | 1 | ... | 2 | ... | ... | 14 | 3 | ... |
| Principal Supply Officer's Committee. | 3 | ... | 2 | ... | ... | 14 | 4 | ... | 3 | ... | ... | ... | ... | 16 | 4 | ... |
| TOTAL ARMY HEADQUARTERS | 153 | ... | 78 | 18 | ... | 725 | 374 | ... | 152 | ... | 55 | 16 | ... | 733 | 372 | ... |
| (6) Miscellaneous— | | | | | | | | | | | | | | | | |
| Military Prisons and Detention Barracks. | 2 | ... | 23 | ... | ... | ... | 9 | ... | 3 | ... | 36 | ... | ... | 1 | 11 | ... |
| Personal Staff of Governor General | 8 | ... | ... | 1 | ... | ... | ... | ... | 6 | ... | ... | 2 | ... | ... | ... | ... |
| Garrison Quartermasters, Rest Camps, etc. | ... | ... | 6 | ... | 3 | 5 | 62 | ... | ... | ... | 6 | ... | | 4 | 62 | ... |
| TOTAL MISCELLANEOUS | 10 | ... | 29 | 1 | 3 | 5 | 71 | ... | 9 | ... | 42 | 2 | 3 | 5 | 73 | ... |
| III.—MILITARY TRAINING ESTABLISHMENTS (exclusive of personnel of Departmental Corps)— | | | | | | | | | | | | | | | | |
| Staff College | 50 | ... | 5 | ... | 2 | 7 | 21 | ... | 51 | ... | 5 | ... | 2 | 7 | 21 | ... |
| Small Arms Schools India— | | | | | | | | | | | | | | | | |
| Headquarters | 2 | ... | ... | ... | ... | 2 | ... | ... | 2 | ... | ... | ... | ... | 2 | ... | ... |
| Pachmarhi Wing | 9 | ... | 25 | 7 | 29 | 3 | 54 | ... | 9 | ... | 25 | 7 | 29 | 3 | 54 | ... |
| Ahmednagar Wing | 9 | ... | 16 | 1 | 10 | 3 | 17 | ... | 9 | ... | 16 | 1 | 11 | 3 | 17 | ... |
| Physical Training— | | | | | | | | | | | | | | | | |
| Command Gymnasia | ... | ... | 4 | ... | ... | ... | ... | ... | ... | ... | 4 | ... | ... | ... | ... | ... |
| Ambala School | 6 | ... | 9 | ... | 15 | 6 | 26 | ... | 6 | ... | 9 | ... | 15 | 6 | 26 | ... |
| Equitation School | 6 | ... | 6 | 1 | 12 | 15 | 296 | ... | 6 | ... | 5 | 1 | 12 | 14 | 296 | ... |
| Senior Officers' School | 7 | ... | 6 | ... | 5 | 5 | 7 | ... | 6 | ... | 5 | ... | 5 | 5 | 7 | ... |
| Artillery School | 7 | ... | 12 | ... | ... | 4 | 38 | ... | 7 | ... | 12 | ... | ... | 4 | 38 | ... |
| Tank Corps School | 5 | ... | 40 | ... | ... | 2 | 15 | ... | 5 | ... | 39 | ... | 1 | 3 | 13 | ... |
| Education of Military Medical pupils. | ... | ... | ... | ... | ... | 12 | ... | ... | ... | ... | ... | ... | ... | 12 | ... | ... |
| Army Signal School | 6 | ... | 13 | 2 | 9 | 3 | 20 | ... | 6 | ... | 13 | 2 | 9 | 3 | 20 | ... |
| TRAINING ESTABLISHMENTS | 107 | ... | 136 | 11 | 82 | 62 | 494 | ... | 107 | ... | 133 | 11 | 84 | 62 | 492 | ... |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **IV.—EDUCATIONAL ESTABLISHMENT—** | | | | | | | | | | | | | | | | | |
| **Supervising and Inspecting staff—** | | | | | | | | | | | | | | | | | |
| Army Headquarters | 1 | ... | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | |
| Command Headquarters | 5 | ... | 8 | 3 | ... | ... | ... | ... | 4 | ... | 4 | 3 | ... | ... | ... | ... | |
| Districts | 14 | ... | 11 | 13 | ... | ... | ... | ... | 18 | ... | 12 | 14 | ... | ... | ... | ... | |
| Garrison schools, British troops | ... | ... | 102 | ... | ... | 150 | ... | ... | ... | ... | 101 | ... | ... | 139 | ... | ... | |
| Garrison schools, Indian troops | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | |
| School of Education, Headquarters. / School of Education, Educational wing. | 8 | ... | 13 | 8 | 13 | 35 | 21 | ... | 9 | ... | 14 | 8 | 13 | 36 | 21 | ... | |
| School of Education, Antigas wing | 3 | ... | 9 | 1 | 19 | 1 | 2 | ... | 3 | ... | 9 | 1 | 19 | 1 | 2 | ... | |
| Lawrence Royal Military School, Sanawar. | ... | ... | 4 | ... | ... | 86 | 70 | ... | ... | ... | 4 | ... | ... | 86 | 70 | ... | |
| Lawrence Military Asylum, Abu | ... | ... | 3 | ... | ... | 2 | ... | ... | ... | ... | 3 | ... | ... | 2 | ... | ... | |
| Prince of Wales' Royal Indian Military College, Dehra Dun. | 1 | ... | 2 | ... | 23 | 53 | ... | ... | 1 | ... | 2 | ... | 23 | 53 | ... | ... | |
| Kitchener College, Nowgong | 4 | ... | 8 | 3 | 4 | 18 | 21 | ... | 4 | ... | 4 | 5 | 8 | 18 | 23 | ... | |
| King George's Royal Military Schools. | 3 | ... | 6 | 19 | 24 | 26 | 99 | ... | 3 | ... | 3 | 19 | 21 | 26 | 99 | ... | |
| Board of Examiners | 1 | ... | ... | ... | ... | 3 | 2 | ... | 1 | ... | ... | ... | ... | 3 | 2 | ... | |
| Indian Military Academy, Dehra Dun. | 22 | ... | 8 | 2 | 6 | 123 | 29 | 6 | 22 | ... | 8 | 2 | 6 | 123 | 29 | 3 | |
| TOTAL EDUCATIONAL ESTABLISHMENTS. | 62 | ... | 174 | 49 | 89 | 500 | 244 | 6 | 65 | ... | 164 | 52 | 90 | 490 | 246 | 3 | |
| **V.—ROYAL INDIAN ARMY SERVICE CORPS—** | | | | | | | | | | | | | | | | | |
| *Army Headquarters* | 18 | ... | ... | ... | ... | ... | ... | ... | 16 | ... | ... | ... | ... | ... | ... | ... | |
| Command Headquarters | 14 | ... | 4 | ... | 31 | 66 | ... | ... | 14 | ... | 5 | ... | 34 | 69 | ... | ... | |
| District Headquarters | 29 | ... | 13 | ... | 88 | 186 | ... | ... | 26 | ... | 13 | ... | 96 | 194 | ... | ... | |
| Embarkation Staff | 4 | ... | 10 | 1 | ... | 32 | 32 | ... | 4 | ... | 10 | 1 | ... | 32 | 32 | ... | |
| Training Institutions | ... | ... | ... | ... | 15 | ... | ... | ... | ... | ... | ... | ... | 15 | ... | ... | ... | |
| Supply Companies and *Supply Depots.* | 129 | ... | 173 | 80 | 94 | 677 | 1,825 | ... | 132 | ... | 250 | 88 | 24 | 784 | 1,881 | ... | |
| Animal Transport | 47 | ... | 38 | 127 | 9,684 | 95 | 1,436 | 1,834 | 52 | ... | 37 | 125 | 9,809 | 97 | 1,459 | 1,576 | |
| Mechanical Transport units | 73 | ... | 155 | 54 | 3,079 | 180 | 982 | 3,270 | 73 | ... | 155 | 54 | 3,087 | 180 | 990 | 3,270 | |
| R. I. A. S. C. Training Group | 16 | ... | 12 | 10 | 440 | 20 | 66 | ... | 16 | ... | 13 | 10 | 440 | 17 | 64 | ... | |
| Central Mechanical Transport stores depot. | 13 | ... | 13 | ... | 15 | 125 | 116 | ... | 5 | ... | 19 | ... | 15 | 123 | 116 | ... | |
| Headquarters Maintenance Group, M. T. | 5 | ... | 3 | ... | 31 | 20 | 238 | ... | 4 | ... | 4 | ... | 31 | 20 | 66 | ... | |
| Vehicle Reserve Depot | 5 | ... | 7 | 2 | 242 | 15 | 118 | ... | 2 | ... | 8 | 1 | 102 | 18 | 111 | ... | |
| Technical Inspectors M. T. | 14 | ... | 8 | ... | 21 | 12 | 15 | ... | 14 | ... | 8 | ... | 21 | 12 | 15 | ... | |
| Experimental Section, M. T. | 3 | ... | 8 | ... | 9 | 3 | 17 | ... | 3 | ... | 8 | ... | 9 | 3 | 17 | ... | |
| School of Cookery | 1 | ... | 4 | ... | ... | 1 | 6 | ... | 1 | ... | 4 | ... | ... | 1 | 6 | ... | |
| R. I. A. S. C. Record office | 5 | ... | 5 | ... | ... | 63 | 15 | ... | 5 | ... | 5 | ... | ... | 54 | 13 | ... | |
| Heavy Repair Shops, M. T. | 27 | ... | 76 | 6 | 119 | 97 | 1,071 | ... | 18 | ... | 84 | 6 | 116 | 94 | 1,063 | ... | |
| Reserve for leave, etc.— | | | | | | | | | | | | | | | | | |
| Mechanical Transport | 33 | ... | 49 | ... | ... | 36 | ... | ... | 32 | ... | 52 | ... | ... | 36 | ... | ... | |
| Animal Transport | 9 | ... | 3 | ... | ... | 8 | ... | ... | 9 | ... | 3 | ... | ... | 8 | ... | ... | |
| Supply Service | 39 | ... | 16 | ... | ... | 73 | ... | ... | 32 | ... | 21 | ... | ... | 47 | ... | ... | |
| TOTAL ROYAL INDIAN ARMY SERVICE CORPS | 484 | ... | 597 | 280 | 13,868 | 1,709 | 5,932 | 5,104 | 458 | ... | 699 | 280 | 13,799 | 1,734 | 5,833 | 4,846 | |

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT I—*contd*

| | 1937. | | | | | | | | 1936. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned officers. | British other ranks. | Indian Officers with Viceroy's Commission. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officer with King's Commissions. | Indian Commissioned Officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| VI.—INDIAN ARMY ORDNANCE CORPS— | | | | | | | | | | | | | | | | |
| Army Headquarters | 10 | ... | 20 | ... | ... | ... | ... | ... | 9 | ... | 12 | ... | ... | ... | ... | ... |
| Command Headquarters | 5 | ... | 12 | ... | ... | 17 | ... | ... | 5 | ... | 12 | ... | ... | 22 | ... | ... |
| District Headquarters | 11 | ... | 25 | ... | ... | 22 | ... | ... | 11 | ... | 25 | ... | ... | 20 | ... | ... |
| Arsenals, Ordnance and Clothing depots and Inspectorate of Stores and Clothing. [*Head 2-F. (a)*]. | 90 | ... | 442 | 5 | 1,065 | 795 | 198 | 85 | 89 | ... | 458 | 5 | 1,066 | 820 | 190 | 85 |
| I. A. O. C. School of Instruction [*Head 2- F. (b)*]. | 3 | ... | 4 | 1 | 19 | 15 | ... | ... | 3 | ... | 4 | 1 | 16 | 14 | ... | ... |
| Reserve for leave, etc. | 23 | ... | 70 | ... | ... | ... | ... | ... | 23 | ... | 70 | ... | ... | .. | ... | ... |
| TOTAL INDIAN ARMY ORDNANCE CORPS. | 142 | ... | 573 | 6 | 1,084 | 849 | 198 | 85 | 140 | ... | 581 | 6 | 1,082 | 876 | 190 | 85 |
| VII.—MEDICAL SERVICES— | | | | | | | | | | | | | | | | |
| Royal Army Medical Corps— | | | | | | | | | | | | | | | | |
| Army Headquarters | 5 | ... | ... | ... | ... | ... | ... | ... | 6 | ... | ... | ... | ... | ... | ... | ... |
| Command Headquarters | 9 | ... | ... | ... | ... | ... | ... | ... | 8 | ... | ... | ... | ... | ... | ... | ... |
| District Headquarters | 20 | ... | ... | ... | ... | ... | ... | ... | 21 | ... | ... | ... | ... | ... | ... | ... |
| Embarkation Staff | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| I. H. C., etc. | 1 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... |
| Hospitals | 197 | ... | 353 | ... | ... | ... | ... | ... | 207 | ... | 365 | ... | ... | ... | ... | ... |
| Military Food Laboratory | 1 | ... | 7 | ... | ... | ... | ... | ... | 1 | ... | 7 | ... | ... | ... | ... | ... |
| Lethal Stores Inspectorates and Chemical Defence Research. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| School of Education | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... |
| Reserve for leave, etc. | 18 | ... | ... | ... | ... | ... | ... | ... | 18 | ... | ... | ... | ... | ... | ... | ... |
| | 252 | ... | 361 | ... | ... | ... | ... | ... | 264 | ... | 373 | ... | ... | ... | ... | ... |
| Indian Medical Service— | | | | | | | | | | | | | | | | |
| Army Headquarters | 4 | ... | ... | ... | ... | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... | ... |
| Command Headquarters | 5 | ... | ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | ... | ... | ... | ... |
| District Headquarters | 17 | ... | ... | ... | ... | ... | ... | ... | 14 | ... | ... | ... | ... | ... | ... | ... |
| Lawrence Royal Military School, Sanawar. | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Medical Store Depots and Workshops. | 4 | ... | ... | ... | ... | ... | ... | ... | 4 | ... | ... | ... | ... | ... | ... | ... |
| Lethal Stores Inspectorates and Chemical Defence Research | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Indian Hospital Corps | 9 | ... | ... | ... | ... | ... | ... | ... | 8 | ... | ... | ... | ... | ... | ... | ... |
| Hospitals | 251 | ... | ... | ... | ... | ... | ... | ... | 265 | ... | ... | ... | ... | ... | ... | ... |
| Ordnance Factories | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Kitchener College, Nowgong | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... |
| Reserve for leave, etc. | 51 | ... | ... | ... | ... | ... | ... | ... | 51 | ... | ... | ... | ... | ... | ... | ... |
| | 345 | ... | ... | ... | ... | ... | ... | ... | 354 | ... | ... | ... | ... | .. | ... | ... |
| Army Dental Corps— | | | | | | | | | | | | | | | | |
| Army Headquarters | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Hospitals | 26 | ... | 41 | ... | ... | ... | ... | ... | 25 | ... | 41 | ... | ... | ... | ... | ... |
| | 26 | ... | 41 | ... | ... | ... | ... | ... | 25 | ... | 41 | ... | ... | ... | ... | ... |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Indian Medical Department | | | | | | | | | | | | | | | | | | |
| Army Headquarters | ... | ... | 2 | 1 | ... | ... | ... | ... | ... | ... | 2 | 1 | ... | ... | ... | ... | | |
| Command Headquarters | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | | |
| District Headquarters | ... | ... | 7 | ... | ... | ... | ... | ... | ... | ... | 7 | ... | ... | ... | ... | ... | | |
| Embarkation staff | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | | |
| Indian Hospital Corps | ... | ... | 4 | ... | ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | ... | ... | | |
| Hospitals | *37 | ... | 220 | 401 | ... | ... | ... | ... | ... | ... | 263 | 421 | ... | ... | ... | ... | | |
| R. I. Military College Dehra Dun | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | | |
| Medical Store Depots and Workshops | ... | ... | 7 | 8 | ... | ... | ... | ... | ... | ... | 7 | 8 | ... | ... | ... | ... | | |
| Army Ordnance and Clothing Factories | ... | ... | 6 | 7 | ... | ... | ... | ... | ... | ... | 6 | 7 | ... | ... | ... | ... | | |
| Lethal Stores Inspectorates and Chemical Defence Research | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | | |
| Remount Depots | ... | ... | 2 | 2 | ... | ... | ... | ... | ... | ... | 2 | 2 | ... | ... | ... | ... | | |
| Lawrence Royal Military School Sanawar | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | | |
| King George's Royal Military Schools | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... | ... | 3 | ... | ... | ... | ... | | |
| Indian Military Academy | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | | |
| Education of Military Medical pupils. | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | | |
| Kitchner College, Nowgong | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | | |
| Governor-General's Body Guard | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | | |
| Cantonment Hospital | ... | ... | ... | 40 | ... | ... | ... | ... | ... | ... | ... | 39 | ... | ... | ... | ... | | |
| Reserve for leave, etc. | ... | ... | 60 | 118 | ... | ... | ... | ... | ... | ... | 60 | 118 | ... | ... | ... | ... | | |
| | 37 | ... | 314 | 585 | ... | ... | ... | ... | ... | ... | 358 | 603 | ... | ... | ... | ... | | |
| Female Nurses, etc.— | | | | | | | | | | | | | | | | | | |
| Army Headquarters | 1 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | | |
| Hospitals | 269 | ... | 43 | ... | ... | ... | ... | ... | 278 | ... | 43 | ... | ... | ... | ... | ... | | |
| | 270 | ... | 43 | ... | ... | ... | ... | ... | 279 | ... | 43 | ... | ... | ... | ... | ... | | |
| Indian Hospital Corps— | | | | | | | | | | | | | | | | | | |
| Medical Services | ... | ... | ... | 19 | 4,108 | ... | 4,541 | 3,335 | ... | ... | ... | 20 | 4,265 | ... | 4,697 | 3,570 | | |
| TOTAL MEDICAL SERVICES | 930 | ... | 759 | 604 | 4,108 | ... | 4,541 | 3,335 | 922 | ... | 815 | 623 | 4,265 | ... | 4,697 | 3,570 | | |
| VIII.—VETERINARY SERVICES— | | | | | | | | | | | | | | | | | | |
| Army Headquarters | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | | |
| Command Headquarters | 4 | ... | ... | ... | ... | 8 | ... | ... | 4 | ... | ... | ... | ... | 8 | ... | ... | | |
| Districts | 12 | ... | ... | ... | ... | ... | ... | ... | 12 | ... | ... | ... | ... | ... | ... | ... | | |
| Veterinary hospit. including the Central Laboratory, Lahore | 36 | 15 | 3 | 120 | 540 | 43 | 87 | 77 | 37 | 15 | 3 | 118 | 545 | 44 | 89 | 77 | | |
| Army Veterinary Schools | 4 | ... | 1 | 1 | 3 | 2 | 4 | ... | 2 | ... | 1 | ... | ... | 1 | 1 | ... | | |
| Veterinary Record office | ... | ... | ... | ... | ... | 3 | 2 | ... | ... | ... | ... | ... | ... | 3 | 2 | ... | | |
| Reserve for leave, etc. | 5 | ... | ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | ... | ... | ... | ... | | |
| TOTAL VETERINARY SERVICES | 63 | 15 | 4 | 121 | 543 | 56 | 98 | 77 | 62 | 15 | 4 | 118 | 545 | 56 | 92 | 77 | | |
| IX.—REMOUNT SERVICES— | | | | | | | | | | | | | | | | | | |
| Army Headquarters | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... | | |
| Command Headquarters | 4 | ... | ... | ... | ... | 8 | ... | ... | 4 | ... | ... | ... | ... | 8 | ... | ... | | |
| Remount depots | 14 | ... | 12 | ... | 4 | 87 | 150 | ... | 11 | ... | 14 | ... | 5 | 87 | 1,616 | ... | | |
| Breeding operations | 10 | ... | 1 | 6 | ... | 186 | 64 | ... | 10 | ... | 1 | 5 | ... | 186 | 996 | ... | | |
| Remount Squadron | ... | ... | ... | 3 | 145 | ... | ... | ... | ... | ... | ... | 3 | 145 | ... | ... | ... | | |
| Leave Reserve | 5 | ... | ... | ... | ... | ... | ... | ... | 5 | ... | ... | ... | ... | ... | ... | ... | | |
| TOTAL REMOUNT SERVICES | 35 | ... | 13 | 9 | 149 | 281 | 214 | ... | 32 | ... | 15 | 8 | 150 | 281 | 2,612 | ... | | |

*Departmental officers.

## STATEMENT II.—DETAILS OF SOME OF THE FIGURES GIVEN IN STATEMENT—*concld.*

| | 1937. | | | | | | | | 1936. | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Officers with King's Commissions. | Indian Commissioned Officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. | Officers with King's Commissions. | Indian Commissioned Officers. | British other ranks. | Indian Officers with Viceroy's Commissions. | Indian other ranks. | Clerks and other Civilians. | Followers. | Indian reservists. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| X.—Miscellaneous Establishments— | | | | | | | | | | | | | | | | |
| Governor General's Bodyguard | 2 | ... | ... | 5 | 110 | ... | 60 | ... | 2 | ... | ... | 5 | 110 | ... | 60 | ... |
| Governor General's Band | ... | ... | 28 | ... | ... | ... | 6 | ... | ... | ... | 28 | ... | ... | ... | 6 | ... |
| Officers on the unattached list for appointment to the Indian Army | 120 | 60 | ... | ... | ... | ... | ... | ... | 120 | 60 | ... | ... | ... | ... | ... | ... |
| Medical Store depots and Workshops | ... | ... | ... | ... | ... | 214 | 420 | ... | ... | ... | ... | ... | ... | 238 | 459 | ... |
| Bakeries | ... | ... | ... | ... | ... | ... | 885 | ... | ... | ... | ... | ... | ... | ... | 910 | ... |
| Butcheries | ... | ... | ... | ... | ... | ... | 28 | 169 | ... | ... | ... | ... | ... | ... | 28 | 169 |
| Grass Farms | 14 | ... | 42 | 28 | 77 | 105 | 16 | ... | 14 | ... | 42 | 28 | 77 | 105 | 16 | ... |
| Dairy Farms | 5 | ... | ... | ... | ... | 297 | 11 | ... | 4 | ... | ... | ... | ... | 291 | 11 | ... |
| Ordnance and Clothing Factories | 41 | ... | 16 | ... | ... | 700 | 72 | ... | 41 | ... | 16 | ... | 1 | 695 | 72 | ... |
| Lethal Stores Inspectorates and Chemical Defence Research | 33 | ... | 13 | ... | 22 | 111 | ... | ... | 34 | ... | 16 | ... | 15 | 115 | ... | ... |
| Controlled Flour Mills | ... | ... | ... | ... | ... | 8 | ... | ... | ... | ... | ... | ... | ... | 8 | ... | ... |
| Military accounts offices | 53 | ... | ... | 87 | ... | 3,571 | 415 | ... | 55 | ... | ... | 89 | ... | 3,585 | 436 | ... |
| Ecclesiastical establishments | 6 | ... | ... | ... | 346 | ... | ... | ... | 7 | ... | ... | ... | 346 | ... | ... | ... |
| Administration of Cantonments | 36 | ... | 16 | ... | ... | 43 | ... | ... | 36 | ... | ... | 16 | ... | ... | ... | ... |
| Recruiting Staff | 10 | ... | ... | 5 | 35 | 192 | 10 | ... | 10 | ... | ... | 5 | 38 | 197 | 11 | ... |
| Hill Sanitaria and depots | ... | ... | 10 | ... | ... | ... | ... | ... | ... | ... | 10 | ... | ... | ... | ... | ... |
| Military Attaches | 1 | ... | ... | 1 | ... | ... | ... | ... | 2 | ... | ... | 1 | ... | 1 | ... | ... |
| Vocational Training Establishments | 1 | ... | 1 | ... | ... | 2 | ... | ... | 1 | ... | 1 | ... | ... | 2 | ... | ... |
| Technical Examination Branch | 3 | ... | ... | ... | ... | 4 | 1 | ... | 3 | ... | 1 | ... | ... | 3 | 1 | ... |
| Total Miscellaneous Establishments | 325 | 60 | 126 | 126 | 590 | 5,247 | 1,924 | 169 | 329 | 60 | 114 | 144 | 587 | 5,240 | 2,010 | 169 |
| XI.—Auxiliary and Territorial Forces. | | | | | | | | | | | | | | | | |
| Auxiliary Force | 43 | ... | 185 | ... | ... | ... | ... | ... | 48 | ... | 207 | ... | ... | ... | ... | ... |
| Territorial Force | 71 | ... | 39 | 27 | 9 | ... | ... | ... | 73 | ... | 44 | 28 | 6 | ... | ... | ... |
| Total Auxiliary and Territorial Forces | 114 | ... | 224 | 27 | 9 | ... | ... | ... | 121 | .. | 251 | 28 | 6 | ... | ... | ... |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| I.—ROYAL AIR FORCE— | | | | | | | | | | | | | | | | |
| Squadrons and staff at Group, Wing Stations, and Wing Headquarters. | 165 | ... | 1,121 | 1 | 93 | 77 | 465 | ... | 167 | ... | 1,128 | 1 | 91 | 74 | 463 | ... |
| Royal Air Force Hill Depot | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Indian Air Force | 4 | 11 | 29 | ... | 109* | ... | 48 | ... | 15 | ... | 26 | ... | 93* | 1 | 13 | ... |
| Staff College, Quetta | 2 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | ... | ... |
| R. A. F. Education | 8 | ... | 6 | 1 | ... | 8 | ... | ... | 6 | ... | 6 | 1 | ... | 7 | ... | ... |
| Royal Air Force Medical Service | 10 | ... | 27 | ... | ... | ... | ... | ... | 10 | ... | 27 | ... | ... | ... | ... | ... |
| Aircraft depot | 25 | ... | 525 | 1 | 17 | 264 | 181 | ... | 25 | ... | 503 | 1 | 17 | 265 | 180 | ... |
| Aircraft park | 16 | ... | 176 | ... | 9 | 102 | 97 | ... | 16 | ... | 186 | ... | 9 | 100 | 97 | ... |
| R. A. F. Headquarters including Staff of Chief Engineer, Royal Air Force. | 21 | ... | 12 | 2 | ... | 63 | 41 | ... | 21 | ... | 12 | 2 | ... | 62 | 42 | ... |
| TOTAL ROYAL AIR FORCE | 251 | 11 | 1,896 | 5 | 228 | 514† | 832 | ... | 262 | ... | 1,888 | 5 | 210 | 509 | 795 | ... |

* Includes apprentices for Indian Air Force.
† Includes I. A. C. C. personnel.

## STATEMENT III.—ESTABLISHMENT OF ANIMALS OF VARIOUS CLASSES ON 1ST APRIL 1937 AND 1ST APRIL 1936.

| | 1937. | | | | | 1936. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Horses. | Ponies. | Mules. | Bullocks. | Camels. | Horses. | Ponies. | Mules. | Bullocks. | Camels. |
| **ARMY.** | | | | | | | | | | |
| **A.—INDIA PROPER AND BURMA.** | | | | | | | | | | |
| **I.—FIGHTING UNITS—** | | | | | | | | | | |
| (1) Cavalry | 13,824 | ... | ... | ... | ... | 13,824 | ... | ... | ... | ... |
| (2) Artillery | 6,458 | 706 | 3,676 | ... | ... | 6,428 | 730 | 3,679 | ... | ... |
| (3) Engineers—Sappers and Miners. | 232 | 17 | 384 | 26 | ... | 232 | 17 | 408 | 26 | ... |
| (4) Infantry and Pioneers. | ... | 103 | 5,701 | ... | ... | 43 | 103 | 5,865 | ... | ... |
| (5) Signals | 1,147 | 6 | 554 | ... | ... | 1,114 | 6 | 550 | ... | ... |
| TOTAL FIGHTING UNITS | 21,661 | 832 | 10,315 | 26 | ... | 21,641 | 856 | 10,502 | 26 | ... |
| **II.—INDIAN ARMY SERVICE CORPS—** | | | | | | | | | | |
| Animal Transport | ... | 390 | 12,960 | ... | 106 | ... | 397 | 13,152 | ... | 3,946 |
| Supplies | ... | 10 | ... | ... | ... | ... | 10 | ... | ... | ... |
| **III.—VETERINARY SERVICES.** | 9 | 63 | ... | ... | ... | ... | 72 | ... | ... | ... |
| **IV.—REMOUNT SERVICES** | (a) 5,646 | ... | (b) 3,656 | 1,185 | ... | (a) 5,646 | ... | (b) 3,656 | 1,185 | ... |
| **V.—TRAINING ESTABLISHMENTS.** | 145 | ... | 12 | ... | ... | 172 | ... | 12 | ... | ... |
| **VI.—MISCELLANEOUS ESTABLISHMENTS—** | | | | | | | | | | |
| Governor-General Body-Guard. | 92 | ... | ... | ... | ... | 92 | ... | ... | ... | ... |
| Field Ambulance | ... | 50 | 30 | ... | ... | ... | 92 | ... | ... | ... |
| TOTAL INDIA PROPER AND BURMA. | 27,553 | 1,345 | 26,973 | 1,211 | 106 | 27,551 | 1,427 | 27,322 | 1,211 | 3,946 |

| (a) | 1937. | 1936. |
|---|---|---|
| Horses | 1,884 | 1,884 |
| Horses Stallion | 313 | 313 |
| Brood mare and foals | 114 | 114 |
| Horses, young stock | 3,335 | 3,335 |
| | 5,646 | 5,646 |

| (b) | 1937. | 1936. |
|---|---|---|
| Mules | 600 | 600 |
| Mules young stock | 2,700 | 2,700 |
| Donkeys stallions | 212 | 212 |
| " mares | 50 | 50 |
| " foals and yearling young stock | 94 | 94 |
| | 3,656 | 3,656 |

# 58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

# 58/XLVII.—DEFENCE SERVICES—EFFECTIVE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1/I-FIGHTING SERVICES. | 16,93,11,311 | 2,12,70,941 | 14,80,40,370 | 17,13,69,000 | 2,10,64,000 | 15,03,05,000 | 16,90,05,000 | 2,13,26,000 | 14,76,79,000 | 16,50,22,000 | 2,14,71,000 | 14,35,51,000 |
| 2/II.—ADMINISTRATIVE SERVICES | 6,79,37,993 | 20,82,369 | 6,58,55,624 | 6,98,08,000 | 18,71,000 | 6,79,37,000 | 6,85,74,000 | 20,09,000 | 6,65,65,000 | 6,81,33,000 | 21,94,000 | 6,59,39,000 |
| 3/III.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES) | 2,63,28,859 | 73,18,208 | 1,90,10,651 | 2,74,76,000 | 68,87,000 | 2,05,89,000 | 2,91,20,000 | 71,21,000 | 2,19,99,000 | 3,03,49,000 | 68,71,000 | 2,34,78,000 |
| 4/IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC. | 2,02,89,292 | 52,339 | 2,02,36,953 | 2,05,40,000 | 59,000 | 2,04,81,000 | 2,02,52,000 | 67,000 | 2,01,85,000 | 2,01,68,000 | 55,000 | 2,01,13,000 |
| 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.) | 3,33,71,518 | 1,14,46,561 | 2,19,24,957 | 3,57,70,000 | 1,13,24,000 | 2,44,46,000 | 3,55,36,000 | 1,20,39,000 | 2,34,97,000 | 4,06,88,000 | 1,23,70,000 | 2,83,18,000 |
| 6/VI.—SPECIAL SERVICES | 2,00,427 | 4,448 | 1,95,979 | ... | 4,000 | —4,000 | ... | 4,000 | —4,000 | 5,50,000 | 4,000 | 5,46,000 |
| 7/VII.—TRANSPORTATION, CONSERVANCY, HOTWEATHER ESTABLISHMENTS AND MISCELLANEOUS | 2,94,94,129 | 9,65,767 | 2,85,28,362 | 2,81,24,000 | 8,58,000 | 2,72,66,000 | 2,90,23,000 | 10,64,000 | 2,79,59,000 | 2,61,41,000 | 10,68,000 | 2,50,73,000 |
| 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES) | 3,51,72,145 | 33,13,950 | 3,18,58,195 | 3,69,66,000 | 30,25,000 | 3,39,41,000 | 3,68,98,000 | 32,52,000 | 3,36,46,000 | 3,74,04,000 | 34,57,000 | 3,39,47,000 |
| 9/IX.—AUXILIARY AND TERRITORIAL FORCES | 63,38,428 | 20,148 | 63,18,280 | 63,21,000 | 20,000 | 63,01,000 | 63,13,000 | 16,000 | 62,97,000 | 58,72,000 | 18,000 | 58,54,000 |
| 10/X.—ROYAL AIR FORCE (INCLUDING STORES) | 1,80,88,857 | 2,60,466 | 1,78,28,391 | 1,94,66,000 | 2,24,000 | 1,92,42,000 | 1,70,82,000 | 2,15,000 | 1,68,67,000 | 1,92,68,000 | 2,22,000 | 1,90,46,000 |
| 11/XI—.—ROYAL INDIAN NAVY (INCLUDING STORES). | 62,56,958 | 6,09,691 | 56,47,267 | 74,65,000 | 2,99,000 | 71,66,000 | 61,13,000 | 4,36,000 | 56,77,000 | 63,36,000 | 3,49,000 | 59,87,000 |
| 12/XII.—QUETTA RECONSTRUCTION | 9,45,166 | ... | 9,45,166 | 50,00,000 | ... | 50,00,000 | 39,86,000 | 5,000 | 39,81,000 | 84,96,000 | ... | 84,96,000 |
| | 41,37,35,083 | 4,73,44,888 | 36,63,90,195 | 42,83,05,000 | 4,56,35,000 | 38,26,70,000 | 42,19,02,000 | 4,75,54,000 | 37,43,48,000 | 42,84,27,000 | 4,80,79,000 | 38,03,48,000 |
| *Deduct*—Transfers from the Defence Reserve Fund | ... | ... | ... | ... | ... | ... | ... | ... | ... | *1,42,25,000* | ... | *1,42,25,000* |
| TOTAL | 41,37,35,083 | 4,73,44,888 | 36,63,90,195 | 42,83,05,000 | 4,56,35,000 | 38,26,70,000 | 42,19,02,000 | 4,75,54,000 | 37,43,48,000 | 41,42,02,000 | 4,80,79,000 | 36,61,23,000 |

## Approximate annual effective cost of typical units.

| Detailed items. | British Cavalry. | British Infantry. | Indian Cavalry. | Indian Infantry. | Light Battery. | Heavy Battery. | 6" How. Battery (Medium Artillery). | Army co-operation squadron of the Royal Air Force, India. |
|---|---|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Pay and allowances (including marriage allowance). | 8,52,690 | 10,11,290 | 3,86,340 | 4,27,000 | 1,97,650 | 1,50,900 | 2,19,550 | 4,63,540 |
| 2. Provisions . . . . | 1,04,156 | 1,59,628 | 35,571 | 59,665 | 31,058 | 19,909 | 32,046 | 26,620 |
| 3. Clothing . . . . | 58,850 | 86,650 | 26,080 | 41,660 | 17,910 | 10,980 | 18,370 | 18,020 |
| 4. Accommodation, including coal and firewood, oil for fuel and light, water and electricity supplied by Military Engineer Services, conservancy, hot-weather establishment and lodging allowance . | 74,792 | 61,264 | 31,979 | 34,934 | 18,754 | 14,473 | 16,015 | 27,940 |
| 5. Travelling and carriage of stores . | 25,360 | 32,210 | 12,510 | 16,360 | 6,500 | 5,210 | 6,770 | 19,500 |
| 6. Animals and forage . . . | 1,83,793 | 9,621 | 1,47,660 | 7,846 | 41,105 | 202 | 3,661 | .. |
| 7. Stores . . . . . | 87,298 | 66,688 | 66,514 | 49,691 | 29,254 | 21,380 | 94,788 | 4,87,100 |
| 8. Miscellaneous . . . . | 14,250 | 14,070 | 9,770 | 9,200 | 2,620 | 2,260 | 1,910 | 10,240 |
| 9. Payments made in England, including cost of raising and training British troops for service in India, National Health Insurance, and Unemployment Insurance . . | 1,79,210 | 2,70,300 | .. | .. | 34,760 | 25,940 | 49,610 | 2,20,370 |
| Total. . | 15,80,399 | 17,11,721 | 7,16,424 | 6,46,356 | 3,79,611 | 2,51,254 | 4,42,720 | 12,73,330 |
| or roundly . . | 15,80,000 | 17,12,000 | 7,16,000 | 6,46,000 | 3,80,000 | 2,51,000 | 4,43,000 | 12,73,000 |

NOTE :—The above figures do not take into consideration any shortages in establishment.

NOTE :—Includes cost of officers' quarters, etc., but excludes the cost of maintenance of barracks.

# MAIN HEAD 1/I.—FIGHTING SERVICES.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37 | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net Expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—FORCES IN INDIA PROPER . . . | 14,28,62,866 | 1,78,031 | 14,26,84,835 | 14,45,92,000 | 1,75,000 | 14,44,17,000 | 14,20,56,000 | 2,00,000 | 14,18,56,000 | 13,91,80,000 | 4,79,000 | 13,87,01,000 |
| B.—MISCELLANEOUS . | —31,87,486 | 6,751 | —31,94,237 | —30,05,000 | ... | —30,05,000 | —32,20,000 | 2,000 | —32,22,000 | —31,75,000 | 2,000 | —31,77,000 |
| C.—INDIAN INFANTRY SERVING AT HONG KONG . . . | 3,95,452 | 2,19,720 | 1,75,732 | 4,30,000 | 3,09,000 | 1,21,000 | 4,90,000 | 3,00,000 | 1,90,000 | 4,00,000 | 2,20,000 | 1,80,000 |
| D.—ENGLAND . | 2,93,92,766 | 2,09,75,114 | 84,17,652 | 2,93,52,000 | 2,05,80,000 | 87,72,000 | 2,98,34,000 | 2,09,33,000 | 89,01,000 | 2,86,17,000 | 2,07,70,000 | 78,47,000 |
| E.—EXCHANGE . | —1,52,287 | —1,08,675 | —43,612 | ... | ... | ... | —1,55,000 | —1,09,000 | —46,000 | ... | ... | ... |
| | 16,93,11,311 | 2,12,70,941 | 14,80,40,370 | 17,13,69,000 | 2,10,64,000 | 15,03,05,000 | 16,90,05,000 | 2,13,26,000 | 14,76,79,000 | 16,50,22,000 | 2,14,71,000 | 14,35,51,000 |
| *Deduct*—Transfers from the Defence Reserve Fund. | ... | ... | ... | ... | ... | ... | ... | ... | ... | *1,69,000* | ... | *1,69,000* |
| TOTAL HEAD 1/I . | 16,93,11,311 | 2,12,70,941 | 14,80,40,370 | 17,13,69,000 | 2,10,64,000 | 15,03,05,000 | 16,90,05,000 | 2,13,26,000 | 14,76,79,000 | 16,48,53,000 | 2,14,71,000 | 14,33,82,000 |

EXPLANATIONS.

Budget 1937-38 is less than Budget 1936-37 by Rs. 67·54 lakhs due mainly to—

| | Lakhs of rupees. |
|---|---|
| *Decreases*— | |
| 1. Separation of Burma | 50·18 |
| 2. Retirement of officers under the War-block scheme | 15·95 |
| 3. Larger recoveries of family allotments, etc. | 4·86 |
| 4. Other miscellaneous decreases | 2·34 |
| | 73·33 |
| *Increase*— | |
| Pay of British soldiers due mainly to change in conditions for the grant of proficiency pay | 5·79 |
| Net decrease | 67·54 |

## MAIN HEAD 1.—

### DETAIL OF SUB-

| | Units. | Officers with King's commissions. British officers. | Officers with King's commissions. Indian officers. | Indian Commissioned officers. | 1937-38. Numbers. Total. | British other ranks. | Viceroy's commissioned officers. | Indian warrant officers class II. | Indian other ranks. | Followers. |
|---|---|---|---|---|---|---|---|---|---|---|
| EXPENDITURE. | | | | | | | | | | |
| A.—Forces in India proper— | | | | | | | | | | |
| (a) Cavalry— | | | | | | | | | | |
| (1) British Cavalry | 5 | 135 | ... | ... | 135 | 2,830 | ... | ... | 70 | 1,170 |
| (2) Indian Cavalry | 21 | 261 | 33 | 22 | 316 | ... | 377 | 6 | 10,333 | 4,032 |
| | | 396 | 33 | 22 | 451 | 2,830 | 377 | 6 | 10,403 | 5,202 |
| (b) Artillery— | | | | | | | | | | |
| (1) Royal Horse Artillery | 4 | 28 | ... | ... | 28 | 820 | 4 | ... | 280 | 466 |
| (2) Royal Field Artillery | 10 | 270 | ... | ... | 270 | 6,069 | 32 | ... | 1,296 | 2,176 |
| (3) Mountain Artillery | 8 | 132 | ... | ... | 132 | 561 | 122 | ... | 6,455 | 737 |
| (4) Medium Artillery | 2 | 44 | ... | ... | 44 | 946 | 8 | ... | 394 | 108 |
| (5) Heavy Artillery | 1 | 15 | ... | ... | 15 | 181 | 4 | ... | 167 | 20 |
| (6) Anti aircraft Artillery | 1 | 9 | ... | ... | 9 | 235 | ... | ... | ... | 12 |
| (7) Training Centres, Depots, etc. | 3 | 22 | ... | ... | 22 | 86 | 22 | ... | 1,362 | 200 |
| (8) Indian Field Artillery | 2 | 21 | 3 | 2 | 26 | 1 | 1 | ... | 703 | 251 |
| | | 541 | 3 | 2 | 546 | 8,899 | 193 | ... | 10,657 | 3,970 |
| (c) Engineers | 3 | 142 | 8 | ... | 150 | 158 | 199 | 3 | 9,271 | 592 |
| (d) British Infantry— | | | | | | | | | | |
| (1) British Infantry Battalions | 43 | 1,204 | ... | ... | 1,204 | 37,201 | 43 | ... | [1,806 | [2,365 |
| (2) Training Company for ditto | 1 | 1 | ... | ... | 1 | ... | 4 | ... | 244 | 12 |
| (e) Indian Infantry— | | | | | | | | | | |
| (1) Indian Infantry battalions, Active. | 75* | 803 | 97 | 91 | 991 | ... | 1,409 | 21 | 52,704 | 3,600 |
| (2) Indian Infantry Battalions, Gurkhas | 20 | 260 | ... | ... | 260 | ... | 441 | ... | 18,159 | 1,180 |
| (3) Indian Infantry Battalions, Training | 17 | 83 | ... | ... | 83 | ... | 83 | ... | 752 | 68 |
| (i) Headquarters | 75 | 75 | ... | ... | 75 | ... | 150 | ... | 11,025 | 675 |
| (ii) Companies | | | | | | | | | | |
| | | 2,426 | 97 | 91 | 2,614 | 37,201 | 2,130 | 21 | 84,690 | 7,900 |
| (f) Royal Tank Corps— | | | | | | | | | | |
| (1) Armoured Car Companies | 5 | 60 | ... | ... | 60 | 725 | ... | ... | ... | 155 |
| (2) Light Tank Companies | 3 | 36 | ... | ... | 36 | 402 | ... | ... | ... | 105 |
| | | 96 | ... | ... | 96 | 1,127 | ... | ... | ... | 260 |
| (g) Indian Signal Corps | ... | 145 | ... | 1 | 146 | 1,988 | 71 | 1 | 3,758 | 777 |
| (h) Reservists— | | | | | | | | | | |
| (1) Cavalry | ... | ... | ... | ... | ... | ... | ... | ... | 2,940 | ... |
| (2) Artillery | ... | ... | ... | ... | ... | ... | ... | ... | 2,731 | ... |
| (3) Engineers | ... | ... | ... | ... | ... | ... | ... | ... | 2,350 | ... |
| (4) Infantry | ... | ... | ... | ... | ... | ... | ... | ... | 23,560 | ... |
| (5) Signal Service | ... | ... | ... | ... | ... | ... | ... | ... | 625 | ... |
| (6) Railway Nucleus Reserve. | ... | 1 | ... | ... | 1 | 1 | ... | ... | 652 | 3 |
| (7) Supplementary Reserve. | ... | ... | ... | ... | ... | ... | ... | ... | 255 | ... |
| | | 1 | ... | ... | 1 | 1 | ... | ... | 33,118 | 3 |
| Total A.—Forces in India proper | | 3,747 | 141 | 116 | 4,004 | 52,204 | 2,970 | 31 | 1,51,892 | 18,704 |
| B.—Miscellaneous. | | 122 | ... | 60 | 182 | ... | 6 | ... | 110 | 60 |
| C.—Indian Infantry serving at Hong Kon | 1 | 14 | ... | ... | 14 | ... | 23 | ... | 859 | 58 |
| TOTAL—Head 1 | | 3,883 | 141 | 176 | 4,200 | 52,204 | 2,999 | 31 | 1,52,861 | 18,822 |

## FIGHTING SERVICES—*contd.*

### HEADS A, B AND C.

| Units. | Officers with King's commissions. British officers. | Officers with King's commissions. Indian officers. | Indian commissioned officers | Total. | 1936-37.* Numbers. Vice-roy's commissioned officers. British other ranks. | Vice-roy's commissioned officers. Indian other ranks. | Indian warrant officers class II. | Indian other ranks. | Followers. | Budget Estimate. 1936-37. Rs. | Budget Estimate. 1937-38. Rs. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 135 | ... | ... | 135 | 2,830 | ... | ... | 70 | 1,170 | 43,46,900 | 43,26,600 |
| 21 | 257 | 37 | 11 | 305 | ... | 391 | 1 | 10,357 | 4,032 | 83,15,100 | 80,50,300 |
| ... | 392 | 37 | 11 | 440 | 2,830 | 391 | 1 | 10,427 | 5,202 | 1,26,62,000 | 1,23,76,900 |
| 4 | 28 | ... | ... | 28 | 820 | 4 | ... | 280 | 462 | 12,42,800 | 12,36,800 |
| 10 | 270 | ... | ... | 270 | 6,081 | 32 | ... | 1,342 | 2,180 | 1,01,95,400 | 1,01,42,100 |
| 9 | 140 | ... | ... | 140 | 684 | 123 | ... | 6,581 | 766 | 47,21,200 | 44,77,700 |
| 2 | 44 | ... | ... | 44 | 946 | 8 | ... | 394 | 108 | 18,89,900 | 18,78,100 |
| 1 | 15 | ... | ... | 15 | 181 | 4 | ... | 167 | 20 | 6,09,400 | 6,36,300 |
| 1 | 7 | ... | ... | 7 | 173 | ... | ... | ... | 12 | | |
| 3 | 22 | ... | ... | 22 | 88 | 22 | ... | 1,372 | 202 | 8,87,800 | 8,69,400 |
| 1 | 20 | 3 | 1 | 24 | 1 | 1 | ... | 593 | 233 | 3,67,000 | 3,75,000 |
| ... | 546 | 3 | 1 | 550 | 8,974 | 194 | ... | 10,729 | 3,983 | 1,99,13,500 | 1,96,15,400 |
| 3 | 142 | 8 | ... | 150 | 163 | 211 | ... | 9,592 | 609 | 53,84,400 | 51,92,400 |
| 45 | 1,260 | ... | ... | 1,260 | 38,932 | 46 | ... | 1,890 | 2,475 | 5,05,27,600 | 4,82,07,600 |
| 1 | 1 | ... | ... | 1 | ... | 4 | ... | 244 | 12 | | |
| 78 | 832 | 104 | 54 | 990 | ... | 1,529 | 4 | 54,329 | 3,744 | 4,54,38,200 | 4,28,61,100 |
| 20 | 260 | ... | ... | 260 | ... | 441 | ... | 18,159 | 1,180 | | |
| 18 | 88 | ... | ... | 88 | ... | 88 | ... | 797 | 72 | | |
| 78 | 78 | ... | ... | 78 | ... | 156 | ... | 11,466 | 702 | | |
| ... | 2,519 | 104 | 54 | 2,677 | 38,932 | 2,263 | 4 | 87,385 | 8,185 | 9,59,65,800 | 9,10,68,700 |
| 5 | 60 | ... | ... | 60 | 725 | ... | ... | ... | 155 | 21,49,700 | 21,41,800 |
| 3 | 36 | ... | ... | 36 | 402 | ... | ... | ... | 93 | | |
| ... | 96 | ... | ... | 96 | 1,127 | ... | ... | ... | 248 | 21,49,700 | 21,41,800 |
| ... | 145 | ... | ... | 145 | 1,895 | 71 | ... | 3,645 | 753 | 63,57,600 | 65,32,800 |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,940 | ... | 21,59,000 | 22,52,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,044 | ... | | |
| ... | ... | ... | ... | ... | ... | ... | ... | 2,350 | ... | | |
| ... | ... | ... | ... | ... | ... | ... | ... | 24,120 | ... | | |
| ... | ... | ... | ... | ... | ... | ... | ... | 625 | ... | | |
| ... | 1 | ... | ... | 1 | 1 | ... | ... | 652 | 3 | | |
| ... | ... | ... | ... | ... | ... | ... | ... | 255 | ... | | |
| ... | 1 | ... | ... | 1 | 1 | ... | ... | 32,986 | 3 | 21,59,000 | 22,52,000 |
| ... | 3,841 | 152 | 66 | 4,059 | 53,922 | 3,130 | 5 | 1,54,764 | 18,983 | 14,45,92,000 | 13,91,80,000 |
| ... | 122 | ... | 60 | 182 | ... | 6 | ... | 110 | 60 | —30,05,000 | —31,75,000 |
| 1 | 14 | ... | ... | 14 | ... | 23 | ... | 859 | 58 | 4,80,000 | 4,00,000 |
| ... | 3,977 | 152 | 126 | 4,255 | 53,922 | 3,159 | 5 | 1,55,733 | 19,101 | 14,20,17,000 | 13,64,05,000 |

*Strengths shown under 1936-37 are inclusive of troops serving in Burma.

EXPLANATIONS.

SUB-HEAD A.—*Forces in India proper.*

ORGANISATION.

*British Cavalry.*

After the Great War the number of Line Cavalry regiments of the British Cavalry establishment, namely 28, was reduced to 20. Of these, 5 regiments are now serving in India. The reduction in the Cavalry of the Line was effected by amalgamating 16 regiments in pairs and reconstituting them as 8 regiments. The identity of the original regiments was preserved by retaining within each re-constituted unit two squadrons of the senior original regiments and one squadron of the junior; and by giving to the new regiment a title combining the designations of the 2 regiments from which it was formed. Drafts for the regiments in India are obtained from linked regiments at home. Each regiment remains in India for a tour of about five years, when it is relieved by another regiment.

2. *Organisation of the regiment.*—With effect from March 1935 a regiment of British Cavalry in India consists of a regimental headquarters (containing a Vickers Berthier Troop) and 3 sabre squadrons.

*Indian Cavalry.*

Before the Great War there were in the Indian Army 39 regiments of Cavalry, excluding the Bodyguards of H. E. the Viceroy and Their Excellencies the Governors of Madras, Bombay and Bengal, and the Aden Troop which was maintained for local service in Aden.

(The Bodyguards of the Presidency Governors are now administered and financed by the respective Local Governments. The Aden Troop was disbanded on the 15th January 1929.)

2. In the post-war re-organisation, 36 regiments were converted from a silladar* to a non-silladar basis and were amalgamated to form the existing number, *viz.*, 21. These 21 regiments are linked into seven groups of 3 regiments, of which one regiment, in turn, is located at the group centre station. In addition to its normal duties, this group centre regiment is responsible for the training of reservists of its group.

Each regiment is now organised on the basis of headquarter wing (including a Vickers Berthier Troop) and three sabre squadrons with the following peace establishment :—

| British officers (including Indian officers with King's commissions). | Indian officers. | Indian other ranks. | Followers. |
|---|---|---|---|
| 14 | 19 | 492 | 193 |

3. The total reserve establishment of the Indian Cavalry is 2,940 class C. A number of classes 'A' and 'B' reservists still exist ; these will gradually waste away. Reserve training is biennial, consisting of three periods of training during reserve service.

4. *Reliefs.*—Regular periodical reliefs are carried out.

*Royal Artillery.*

(*i*) *Present organisation.*—Under a change introduced in 1924, the Royal Artillery, which formerly comprised two corps, *viz.*, (*i*) The Royal Horse and Royal Field Artillery and (*ii*) The Royal Garrison Artillery, now consists of one only, though the Royal Horse Artillery retains its title as a section of the single corps, the Royal Artillery.

* A system under which each man provided his own horse and equipment.

EXPLANATIONS—*contd.*

The following table shows the number of units of the various branches serving in India :—

| | Number of Batteries to a Brigade. | Number of Guns to a Battery. | Number of Brigades, etc. |
|---|---|---|---|
| | | *Royal Artillery.* | |
| Royal Horse Artillery .. | | Six-18 pdr. . . . . | No Brigade organisation exists in India. There are 4 independent Batteries. |
| Field. Horsed (Higher establishment.) | 4 | 2 Batteries of six 18 prs. each and 2 Batteries of six 4·5″ Hows. each. | 4 Brigades. |
| Field, Horsed (Lower establishment). | 4 | 2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Hows. each. | 4 Brigades. |
| Field, Mechanized . | 4 | 2 Batteries of four 18 pdrs. each, and 2 Batteries of four 4·5″ Hows. each. | 2 Brigades. |
| Mountain . . | 4 | 1 Light Battery (British) and 3 Mountain Batteries each of four 3·7″ Hows. | 6 Brigades.<br>1 Unbrigaded Mountain Battery.<br>1 Section—Chitral.<br>1 Survey Section. |
| Medium . . . | 3 | 2 Batteries of six 6″ Hows. each and 1 Battery of four 60 pdrs. | 2 Brigades. |
| Anti-Aircraft . . | .. | Eight 3 inch 20 cwt: . . . | 1 Battery. |
| Heavy . . . | 2 | Various . . . . . | 1 Brigade. |

(*ii*) *Training centres.*—The Royal Artillery Training Centre at Muttra recruits and trains Indian ranks for Horse, Field and Medium Artillery.

The Mountain Artillery Training Centre at Ambala recruits and trains Indian ranks for Light and Mountain and Heavy Artillery.

*Indian Artillery.*

As a measure of Indianization an Indian Regiment of Artillery was formed with effect from the 15th January 1935, *i.e.*, the date on which the 14th Field Brigade, Royal Artillery left India. The first unit of this new corps which has been raised is a field artillery brigade and is designated "A" Field Brigade, Indian Artillery. In consequence of this formation, "A" Company Madras Pioneers was abolished with effect from the same date. A training battery to recruit and train Indian ranks for the Indian Artillery was formed from 1st April 1936 by expanding the Royal Artillery Training Centre at Muttra.

| | | | |
|---|---|---|---|
| Field, Horsed . . | 4 | 2 Batteries of four 18 pdrs. each and 2 Batteries of four 4·5″ Hows. each. | 1 Brigade. |

*Engineer units.*

(*i*) *Present organisation.*—The Engineers include four branches :—

(1) Field Units.

(2) Works Services (provided for under Head, 8—Military Engineer Services).

(3) Defence Lights Maintenance Section.

(4) Transportation.

1. *Field Units.*—The Field units in India consist of 4 Field troops, 17 Field companies, 4 Divisional headquarters companies and 4 Army troops companies. The units form part of the 3 Corps of Sappers and Miners.

EXPLANATIONS—*contd.*

The British officers and British other ranks of the Corps of Sappers and Miners are found from the Corps of Royal Engineers.

The Indian ranks are trained at the Headquarters and Depôts of the 3 Corps of Sappers and Miners.

2. *Defence Lights Maintenance Section.*—Detachments of this section, which consists of a few Royal Engineer ranks, are maintained at Bombay, Karachi and Calcutta for the purposes of assisting A.F.I. Fortress Companies, R.E., to maintain the lights at these defended ports.

3. *Transportation.*—A small reserve of essential trades is now maintained in peace for the formation of the Railway Reserve Regiment, when required.

(*ii*) *Main changes.*—In 1932-33 the strength of the 3 Corps of Sappers and Miners was increased by approximately 35 per cent. to enable them to discharge their increased responsibilities consequent on the abolition of Pioneers. Pioneers totalling 7 Battalions and 3 Corps Headquarters were disbanded in 1932-33. In 1933-34 steps were taken to abolish all litho sections and one printing section, Sappers and Miners.

*British Infantry.*

*Organisation.*—There are 43 British Infantry battalions in India (excluding Burma). Each battalion is linked to a battalion of the same regiment in the United Kingdom; its strength is maintained by drafts from this home battalion, which, in turn, receives recruits from the regimental depot after they have done a course lasting 20 weeks.

This system of linking battalions in pairs—so that one of them serving at home shall provide re-inforcing drafts for the other serving abroad—has been in force since 1873, and is generally spoken of as the "Cardwell system".

Three battalions leave India each year and are replaced by battalions from the United Kingdom or from the Colonies.

*Organisation of the battalion.*—In 1929, a change of organisation was introduced, and the battalion now comprises:—

Headquarters Wing

1 Support company.

3 Rifle companies.

Each rifle company has 4 Lewis guns.

The support company is organised into headquarters and 3 platoons (all on pack) each of 2 sections of 2 Vickers guns each.

*Indian Infantry.*

In 1914 the number of Indian Infantry units was:—

| | |
|---|---|
| 95 Infantry regiments of 1 battalion . . . . . | 95 battalions. |
| 11 Infantry regiments of 2 battalions . . . . . | 22 „ |
| | 117 „ |

A large number of units was raised during the war and disbanded on its termination.

2. In the post-war re-organisation, the number of Indian battalions* (excluding the Gurkha rifle battalions) was fixed at 85, including 5† for overseas garrison, divided up into groups of between 3 and 5 battalions. Each group is allotted a regimental centre for the location of its depot or training battalion, where the recruitment and preparation of drafts for active battalions and also the training of reservists are carried out. In the case of Gurkha regiments, each battalion, except when on the frontier, trains its own recruits. When a Gurkha battalion is moved to the frontier, it leaves its training company at its regimental centre station.

* Active.

† Since reduced to 2.

EXPLANATIONS—*contd.*

The total number of Indian Infantry units, whose cost is d ebitable to the Indian* revenues is :—

| | |
|---|---|
| Active battalions (excluding Gurkhas) in India . . . . . | 75 |
| Gurkha battalions (all in India) . . . . . | 20 |
| Training battalions (all in India) . . . . . | 17 |

(2) *Reserve establishment.*—The total Infantry reserve establishment (for 77† battalion at 280 per battalion) is 21,560, class 'C'. A number of classes 'A' and 'B' still exist these, however, will be gradually eliminated. Reserve training is biennial consisting of three periods of training during reserve service.

Reserve service for Gurkhas is voluntary, their reserve establishment being 2,000.

(3) *Reliefs.*—About one-third of Indian Infantry units (active) are always serving on the frontier and, according to the approved policy of reliefs, are relieved after 2 years by units from other non-frontier stations, in which a unit is stationed for 4 years, *e.g.*, Lahore, Poona, Quetta etc. Training battalions are stationed at permanent locations.

*Royal Tank Corps.*

The Royal Tank Corps was formed in 1917 in order to provide for the new arm introduced during the Great War. It comprises Tank battalions, Light Tank companies and Armoured Car companies. There are none of the former in India. Light Tank companies were formed during 1933 on the re-equipment of Armoured Car companies with light tanks.

*Organisation.*—3 Light Tank Companies. Each company consists of Headquarters and 3 Sections and is armed with 25 Light Tanks ; 4 for Company Headquarters and 7 per Section.

5 Armoured Car Companies. Each company consists of Headquarters and 3 Sections and is armed with 16 armoured cars ; 1 for Company Headquarters and 5 per Section. The armoured cars at present in India are of various types.

*Drafts* are found from Tank Battalions at Home and are given special training in armoured car work before proceeding to India.

*Reliefs* in India are carried out periodically in accordance with a set programme.

*The Royal Tank Corps School, India,* located at Ahmednagar, trains officers and non-commissioned officers as armament and driving and maintenance instructors. It is budgetted for under head 2-A (j).

*Signals.*

Signal Units were first raised in India in 1911 and at that time formed part of the Corps of Sappers and Miners. In 1914 a separate depôt called the Signals Service Depôt was raised and the Indian Signal Corps was formed.

In 1927 and again in 1933 the Indian Signal Corps was re-organised and now comprises the following units :—

Signal Training Centre, India.
2 Corps Signals.
4 Cavalry Brigade Signal Troops.
4 Divisional Signals.
3 District Signals.
1 Experimental Wireless Section.
Zhob Signal Section.

The British personnel of the Indian Signal Corps are found by the Royal Corps of Signals and they are trained and maintained by Signal units of the Home establishment. While serving on the Indian establishment, personnel of the Royal Corps of Signals are on the strength of "L" Company, Royal Corps of Signals which is a purely administrative unit.

The Indian ranks of the Indian Signal Corps are trained at the Signal Training Centre, India.

*Depots* —The depôts for both British and Indian personnel form part of the Signal Training Centre, India.

* The cost of 2 Indian infantry battalions (including their affiliated training companies in India) serving overseas is charged to the Impl. Govt. and Federated Malay States Government.

†Includes reserve establishment of the Indian infantry battalion lent for service in China.

EXPLANATIONS—*contd.*

(*ii*) *Main changes.*—Prior to the re-organisation of the Indian Signal Corps in 1927 the British personnel were recruited from all arms of the service and were trained and maintained in India. In 1927, under the general re-organisation, the British portion of the Indian Signal Corps was amalgamated with the Royal Corps of Signals.

All British personnel are now trained and maintained by Home establishments.

(*iii*) The main changes in the re-organisation of the Indian Signal Corps during 1933 were :—

(1) Abolition of "T" Company, Indian Signal Corps.

(2) Re-organisation of the Signal Training Centre (India).

(3) Conversion of Zhob Wireless Section into an independent Zhob Signal Section.

4th Indian Divisional Signal and 4th Cavalry Brigade Signal Troop are in the process of Indianisation.

*Reservists.*

The Army reserve is intended to supplement the regular Army on mobilization. It consists of :—

(1) The Indian Regular Reserve of Officers.

(2) The Army in India Reserve of Officers.

(3) Indian Army Reservists.

(4) The Indian Supplementary Reserve.

(5) The Railway Reserve Regiment.

2. (1) *The Indian Regular Reserve of Officers* consists of officers of the regular Indian Army who retire with a pension or gratuity and who are liable for recall to regular service in the event of an emergency. They receive no reserve pay and are not liable for reserve training.

(2) *The Army in India Reserve of Officers* furnishes the officer categories required for the various arms and departments of the Army in India.

*The establishment* of the Army in India Reserve of Officers is 1,455 comprised of 838 officers in class "A" and 617 officers in class "B". This establishment is divided into two wings as follows :—

| | European Wing. | Indian Wing. |
|---|---|---|
| Class "A" . . . | 685 | 153 |
| Class "B" . . . | 173 | 444 |

*Training* is ordinarily carried out either annually or biennially according to the arm or department of the service to which the officer is posted. Officers in class "B" do no training in peace.

*Pay.*—On joining the Reserve, officers of class "A" receive an outfit allowance of Rs. 400

In time of peace every officer of class "A" receives a retaining fee of Rs. 200 per annum and every officer of class "B" Rs. 100 per annum. This allowance in the case of officers of class "A" includes a sum of Rs. 50 for the maintenance of the prescribed outfit.

When called to Army service on general mobilization, or for training, officers receive the pay and allowances admissible to regular officers of the same status and rank in the arm or department to which they are posted.

(3) *Indian Army Reservists.*—The Indian Army Reserve consists of private soldiers or their equivalent. It is comprised of class 'C' reservists for Indian Cavalry, Artillery, Sappers and Miners, Signals and Infantry and class 1 for Gurkha Rifles. The new class 'C' reserve was introduced for Indian Cavalry, Artillery, Sappers and Miners and Signals with effect from 1st October 1932 and for Indian Infantry with effect from 1st May 1932. There still remain a number of classes 'A' and 'B' reservists which count against the authorised establishment of the reserve but these are gradually wasting.

Training for Indian Cavalry, Infantry and Gurkha Rifles reservists is carried out biennially.

*Pay.*—Reserve pay at certain specified rates is admissible from the date of transfer to, or enrolment in, the reserve. When called up for service or training, reservists receive pay and allowances, in lieu of reserve pay, at regular rates according to their arm of the service.

(4) *The Indian Supplementary Reserve* consists of technical personnel required to complete the requirements of the Army in this personnel on general mobilization, not provided for or only partially provided for by the normal Indian Army Reserve.

EXPLANATIONS - *concld.*

The Indian Supplementary Reserve is divided into two categories :—

(1) Category A, comprising four classes of tradesmen (electricians, fitters M. T., tin and coppersmiths, and vulcanists) who are required to undergo an initial training in peace, of one month (2 months in the case of electricians) and one month annually thereafter.

(2) Category B, consisting of 22 classes of tradesmen who are *not* required to undergo training in peace but are annually trade-tested.

*Pay.*—Category A reservists receive pay ranging from Rs. 50 to Rs. 90 per mensem according to trade during the period of their training only. For the rest of the year they are paid a bounty ranging from Rs. 4 to Rs. 6 per mensem according to trade.

Category B reservists only receive an annual bounty ranging from Rs. 48 to Rs. 72 according to trade.

On being called out on mobilization, the issue of bounties ceases for both categories with effect from the date a reservist joins his unit for active service and the conditions of service then conform to those of Indian Army in all respects.

(5) *The Railway Reserve Regiment* is intended to maintain and operate military railways in the field during hostilities.

*Training.*—Reservists are not required to undergo military training.

*Pay.*—Reserve pay is admissible at various rates according to qualifications. Special rates are admissible when called up for service on general mobilization.

*Note.—British Army Reservists.*—Subject to certain conditions the only British soldiers who may be transferred to the Army Reserve in India are :—

(*i*) Those who enlisted in India ;
(*ii*) Those who, on expiration of their colour service or within six months thereof or on premature transfer to reserve on compassionate grounds, elect to reside in India or in another Command abroad ; and
(*iii*) Those who, on expiration of their colour service, or on premature transfer to the reserve on compassionate grounds, wish to proceed to a British Dominion, Colony, Possession, or a foreign country.

A British Army Reservist resident in India is not liable for training nor for recall to Army service on mobilization, consequently reserve pay is not admissible.

The following main changes have been considered in budget 1937-38 :—

(*a*) *Artillery.*—(i) first stage in conversion of Light Batteries into Mountain Batteries, (ii) exclusion of unbrigaded Mountain Battery in Burma and the establishment of Fort Armaments, Rangoon (cost charged to Burma Government), (iii) formation of an Indian Artillery Training Battery and (iv) increase of 8th Anti-Aircraft Battery to full establishment.
(*b*) *Engineers.*—Indianization of 15th Field Company, Q. V. O. Madras Sappers and Miners and exclusion of a Field Company lent for service in Burma.
(*c*) *Indian Signal Corps.*—provisions of British other ranks for Command and Internal Security Stations and for Light Tank Companies, R. T. C., Indianization measures and other minor re-organization.
(*d*) Alterations in peace establishment of Royal Tank Corps resulting in an increase of 12 Class II followers.
(*e*) Exclusion of establishment of two British Infantry Battalions stationed in Burma.
(*f*) Reduction in peace establishment of Indian Infantry and reservists in Infantry due to exclusion of three battalions of 20th Burma Rifles and 10th (Training) Battalion.
(*g*) Alterations in the establishment of Indian Cavalry and Indian Infantry Battalions, Active, due to postings of further Indian Commissioned officers in Indianized units.
(*h*) Alterations in establishment of reservists in Artillery due to increase in Mountain Artillery Reserve Establishment consequent on the Light Battery conversion scheme and creation of a reserve for the Indian Artillery.

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-A is distributed under detailed heads as follows :—

| Numbers. 1936-37. | Numbers. 1937-38. | EXPENDITURE. | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD A.—FORCES IN INDIA PROPER. | | | | |
| | | Detailed heads— | | | | |
| 4,059 | 4,004 | (1) Pay of officers | 3,52,22,160 | 3,58,73,000 | 3,40,00,000 | 3,31,13,400 |
| 53,922 | 52,204 | (2) Pay of British soldiers | 5,28,78,324 | 5,36,00,000 | 5,34,00,000 | 5,25,29,470 |
| 1,57,899* | 154,893* | (3) Pay of Indian officers and other ranks and civilians | 3,81,29,196 | 3,81,69,000 | 3,80,00,000 | 3,73,82,180 |
| 18,983 | 18,704 | (4) Pay of followers | 37,09,511 | 37,00,000 | 37,00,000 | 36,33,000 |
| | | (5) Kit and clothing allowances for British troops | 44,34,434 | 45,75,000 | 44,50,000 | 42,57,630 |
| | | (6) Kit and clothing allowances for Indian troops and followers | 37,65,947 | 38,10,000 | 37,86,000 | 36,07,360 |
| | | (7) Deferred pay and gratuities | 24,57,706 | 23,75,000 | 23,00,000 | 22,67,030 |
| | | (8) Miscellaneous | 24,14,736 | 24,90,000 | 24,20,000 | 23,89,930 |
| | | *Deduct*—Emergency cut in pay | *1,49,148* | .. | .. | .. |
| | | | 14,28,62,866 | 14,45,92,000 | 14,20,56,000 | 13,91,80,000 |
| | | *Deduct.*—Transfers from the Defence Reserve Fund | .. | .. | .. | *1,69,000* |
| | | TOTAL SUB-HEAD A | 14,28,62,866 | 14,45,92,000 | 14,20,56,000 | 13,90,11,000 |

*Include 200 Recruit Boys.

## SERVICES—*contd.*

EXPLANATIONS.

*General.*

The expenditure under this head represents the pay and allowances and miscellaneous charges of the fighting units of the various arms of the service, which form the first line of the Army in India. The number of such units is indicated on pages 28 and 29.

*Item (1).*—Pay of rank of regimental officers (including officers of the army in India reserve for the period they come up for training), command or additional pay, compensation for inferior quarters, syce and forage allowances for chargers, presidency town allowance at Calcutta and Bombay, local allowance at Chitral and Drosh and marriage allowance are included under this head. Lodging allowance is also included for officers who are not provided with free Government quarters.

In March 1925, orders were issued revising the rates of pay of all regular King's commissioned officers of the army in India with effect from July 1924. The principles adopted in the revision departed considerably from previous practice and the officers' pay was based on the rates current in England. The main departure has been to distinguish between the emoluments of married and unmarried officers by the grant to the former (if over 30 years of age) of a marriage allowance and a higher rate of lodging allowance. The result is that the emoluments of British officers in India now consist of the following elements :—

(1) A basic pay of rank.

(2) An Indian allowance.

(3) A servant's allowance.

(4) Free quarters or a lodging allowance in lieu.

(5) A marriage allowance for married officers of the age of 30 and over.

The pay of Indian army officers contains in addition an Indian army allowance. Officers holding staff and departmental appointments receive consolidated rates of pay which while including the above items, have a further element as payment for their more onerous duties or as a compensation for the loss of prospects which the departmental service entails. Officers of the Royal engineers also receive engineer pay which is granted in all parts of the Empire for their special qualifications and similarly officers of the Indian signal corps receive an addition of signal pay.

In addition, separation allowance has been introduced for married officers serving in stations, where, under the orders of Government, their families may not accompany them. Officers who were liable to draw decreased emoluments in consequence of the pay revision, were allowed to retain their old rates of pay until promotion or change of appointment: consequently the estimates under all officers' pay heads, are higher than will ultimately be the case when the full effects of the revision have materialised.

*Item (2).*—Pay of British other ranks according to rank at normal rates (including proficiency pay at 6 annas per diem up to the rank of Sergeant) or tradesmen's rates, if employed in a technical arm of the service, messing allowance at 3½ annas a day (5 annas during the winter months and 4½ annas during the summer months in the case of those serving within the concessional area in Waziristan), extra duty pay, marriage and furniture allowances are included under this head. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail. Pay charges of drafts and details during the voyage period, when proceeding to and from India, which were hitherto included in the capitation charges, have with effect from 1933-34 been included under this head.

EXPLANATIONS—*contd.*

Reduced rates of pay for British soldiers enlisted or re-enlisted after 26th October 1925 have been introduced in England and have been applied to India. The bulk of the British troops on the Indian establishment are now drawing these reduced rates of pay.

*Item (3).*—Pay of Indian officers and other ranks according to rank to serving soldiers and reservists undergoing training, reserve pay at Rs. 7 per mensem for class A, Rs. 4 per mensem for class B and Rs. 5 per mensem for class C reservists for the period they do not come up for training, good conduct or good service pay according to the length of service, proficiency pay, extra duty pay, engineer pay, signal pay, pioneer pay, M. T. pay in the case of mechanical transport drivers, pay of the staff of the Nucleus Depôt of the Railway Reserve Regiment, allowance to trained surveyors, personal allowance of Rs. 50 per mensem to Indian officers, local allowance at Chitral and Drosh and allowance of annas 10 per mensem to supplement purchase of ration articles, are included under this head. Rs. 2 per mensem during winter months and Re. 1 per mensem during summer months is paid, in lieu of 10 annas per mensem, to Indian officers, Indian other ranks, and religious teachers employed in the concessional area in Waziristan. Also money compensation in lieu of rations when the latter cannot be supplied is included under this head. This is mostly drawn when travelling by rail.

*Item (4).*—Includes pay and tradesmen's rates of pay to enrolled followers and nerrick or local rates to unenrolled followers (including victualling establishments) and a lines allowance of Rs. 6-4-0 per mensem.

*Item (5).*—This allowance is granted monthly to British other ranks to meet the cost of upkeep and renewal of personal clothing and necessaries. The rate *per capita* is Rs. 90 per annum.

*Item (6).*—Besides the grant of clothing allowance for the upkeep, etc., of personal clothing and necessaries to Indian officers and Indian other ranks, compensation paid to Indian Army reservists on transfer to the reserve for the value of clothing taken over by Government is also included under this head. The rate for Indian officers is Rs. 37-8-0 per annum, inclusive of the allowance for the maintenance of mosquito nets, blankets and dhurries. In the case of Indian other ranks and enrolled followers the rates are Rs. 32-4-0 and Rs 19-8-0 per annum respectively.

*Item (7).*—A lump sum payment is made to Indian non-commissioned officers and men on discharge, transfer to the Reserve or promotion to commissioned rank calculated at Rs. 2 for each month of service rendered after 31st March 1922. The rate has been reduced to Re. 1 in the case of men enrolled on or after 1st January 1932. Gratuities to British non-commissioned officers and men enlisted after 31st March 1898 are included under this head.

*Item (8).*—Includes allowances to officers' messes, band allowance, weapon training allowance (which includes musketry prize money, upkeep of butts and targets, upkeep of bayonet fighting equipment, upkeep of riding schools and jumps) stringing allowance for charpoys, outfit allowance to officers, stationery allowance at varying rates, horses and mules lines contingent allowance, prizes for lance and sword practice, skill in driving, etc., cost of maintenance and replacement of typewriters, official postage and telegrams, rewards to recruiters, supply of water from other than military sources such as municipalities, etc., cost of repairs to army signalling stores and purchase of petty articles, charges connected with the repair of kit bags, etc., repairs to and manufacture of section boxes for small arms ammunition, cost of instructional stores of signal companies and equipment of engineer units consumed, repaired and replaced, and the cost of stores used in the sappers and miners park and for field practice.

Budget 1937-38 is less than budget 1936-37 by Rs. 54·12 lakhs due mainly to—

(In lakhs of rupees.)

| | |
|---|---|
| *Decreases—* | |
| 1. Separation of Burma . . . . . | 38·90 |
| 2. Savings under pay of officers due mainly to retirement under the War-block scheme . . . . . | 18·10 |
| 3. Other miscellaneous decreases . . . . . | 2·91 |
| | 59·91 |
| *Increase—* | |
| 1. Pay of British soldiers due mainly to change in conditions for the grant of proficiency pay . . . . . | 5·79 |
| Net decrease . | 54·12 |

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-B is distributed as follows:—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—MISCELLANEOUS. | | | | |
| | | MINOR HEAD (*a*)—GOVERNOR GENERAL'S BODYGUARD. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . . | | 32,200 | | 32,200 |
| 115 | 115 | (2) Pay of Indian officers, other ranks and civilians | | 46,000 | | 46,000 |
| 60 | 60 | (3) Pay of followers . | | 12,300 | | 12,100 |
| | | (4) Kit and clothing allowances . . | | 9,000 | | 9,200 |
| | | (5) Deferred pay . . | | 1,000 | | 1,500 |
| 1 | 1 | (6) Hospital charges . | | 4,000 | | 4,500 |
| | | (7) Miscellaneous . . | | 5,500 | | 5,500 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 1,01,355 | 1,10,000 | 1,10,000 | 1,11,000 |
| 180 | 180 | MINOR HEAD (*b*)—OFFICERS WITH KING'S COMMISSIONS UNEMPLOYED OR UNDER TRAINING FOR THE INDIAN ARMY . . . . . | | 7,85,000 | | 10,00,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 7,59,578 | 7,85,000 | 10,00,000 | 10,00,000 |
| | | MINOR HEAD (*c*)—LEAVE ALLOWANCES PAID BY NON-MILITARY DEPARTMENTS . . | 1,04,226 | 1,00,000 | 1,00,000 | 1,00,000 |
| | | MINOR HEAD (*d*) *Deduct*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . . . . . | *8,75,045* | *8,40,000* | *10,00 000* | *9,73,000* |
| | | MINOR HEAD (*e*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—B. T. . . . . | *27,80,766* | *27,60,000* | *29,30,000* | *29,00,000* |
| | | MINOR HEAD (*f*) *Deduct*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS—I. A. . . . . | *4,96,834* | *4,00,000* | *5,00,000* | *5,13,000* |
| | | TOTAL SUB-HEAD B | —31,87,486 | —30,05,000 | —32,20,000 | —31,75,000 |

SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Governor General's bodyguard —*

The variation in budget 1937-38 as compared with budget 1936-37 is small.

*Minor Head (b)—Officers with King's commissions unemployed or under training for the Indian army.*—The pay of unemployed officers residing in India, and of unattached list Second Lieutenants from Sandhurst posted to British regiments in India for a year's duty prior to their appointment to the Indian army, is charged to this minor head. The pay, etc., of Indian commissioned officers of the special list of Indian land forces, who will either be posted to British regiments for a year's duty or proceed for post-graduate training prior to their appointments to the Indianized units is also included under this head.

The increase of Rs. 2·15 lakhs in Budget 1937-38 as compared with Budget 1936-37 is due mainly to larger payments in India to officers of the Special Unemployed list.

*Minor Head (c)— Leave allowances paid by non-military departments.*—The provision against this head represents proportionate leave pay charges debited to the Defence Department on account of civil officers and subordinates who have had military service and who take leave after reversion to the Civil Department.

*Minor Heads (d), (e) and (f)* represent recoveries effected from British soldiers under the Contributory Pensions Act, 1925, and for family allotments.

The increase of Rs. 3·86 lakhs in recoveries is due mainly to anticipated larger recoveries of family allotments and an increase in the rate of contribution under the Contributory Pensions Act, partly counterbalanced by reductions in recoveries relating to troops in Burma.

## MAIN HEAD 1.—FIGHTING

The total shown against Head 1-C is distributed as follows :—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG. | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of officers . . | | 1,40,000 | | 98,000 |
| 882 | 882 | (2) Pay of Indian officers and other ranks and civilians . . . | | 2,40,000 | | 2,49,000 |
| 58 | 58 | (3) Pay of followers . | | 11,800 | | 12,000 |
| | | (4) Kit and clothing allowances . . . | | 22,000 | | 20,500 |
| | | (5) Deferred pay . . | | 1,000 | | 2,500 |
| | | (6) Miscellaneous . . | | 15,200 | | 18,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL SUB-HEAD C. . | 3,95,452 | 4,30,000 | 4,90,000 | 4,00,000 |

SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head O—Indian Infantry serving at Hong Kong.*—Provision for the cost of the Indian infantry battalion at Hong Kong is made against this sub-head. The cost is recouped to Indian revenues on a capitation rate basis, partly by funds drawn for current expenditure from the Paymaster at Hong Kong and partly by recoveries in England from the War Office.

The decrease of Rs. ·30 lakh as compared with Budget 1936-37 is due to normal fluctuations.

## MAIN HEAD 1.—FIGHTING

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—ENGLAND— | | | | |
| (a) Payments to War Office for British troops serving in India | | 1,60,00,000 | | 1,56,00,000 |
| (b) Discharge gratuities and deferred pay of British troops | | 5,00,000 | | 5,60,000 |
| (c) Vocational training of British troops | | 2,40,000 | | 2,00,000 |
| (d) Furlough allowances and voyage pay of British Regiments— | | | | |
| (1) Officers | | 11,60,000 | | 10,20,000 |
| (2) Men | | 7,20,000 | | 7,20,000 |
| (e) Furlough allowances: Indian Army: Regimental :— | | | | |
| (1) Officers | | 27,60,000 | | 24,80,000 |
| (2) Men | | 1,20,000 | | 1,20,000 |
| (f) National Health Insurance: Army | | 5,04,000 | | 4,75,000 |
| (g) Unemployment Insurance: Army | | 13,74,000 | | 13,72,000 |
| (h) Contributory Pensions | | 18,45,000 | | 17,50,000 |
| (i) Marriage allowances and allotments, British troops | | 32,00,000 | | 34,40,000 |
| (j) Marriage allowances and allotments, Indian Army | | 4,80,000 | | 4,40,000 |
| (k) Pay of 2nd Lieutenants on appointment | | 1,64,000 | | 1,52,000 |
| (l) Consolidated clothing allowances | | 6,000 | | 4,000 |
| (m) Fighting Units: Miscellaneous | | 4,000 | | 4,000 |
| (n) Leave allowances paid by non-Military Departments | | 1,55,000 | | 1,20,000 |
| (o) Pay of Officers unemployed | | 1,20,000 | | 1,60,000 |
| Emergency deductions from leave salaries | | .. | | .. |
| TOTAL SUB-HEAD D.—ENGLAND | 2,93,92,766 | 2,93,52,000 | 2,98,34,000 | 2,86,17,000 |
| SUB-HEAD E.—Exchange on English Expenditure | —1,52,287 | .. | —1,55,000 | .. |
| TOTAL EXPENDITURE MAIN HEAD 1 | 16,93,11,311 | 17,13,69,000 | 16,90,05,000 | 16,48,53,000 |

SERVICES—*contd.*

EXPLANATIONS.

(*a*) This item represents the cost of raising and training in England British troops for service with the British Army in India.

(*b*), (*f*) (*g*). These charges pertain to the British troops serving in India, the Indian liability being determined by establishments in India or period of service rendered to India.

(*c*) Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

(*d*) and (*l*). In the case of ordinary reliefs between the Indian and the Imperial establishments, the pay, etc., of British units during the voyage period is borne by Indian revenues.

(*e*) This represents leave pay of officers of the Indian Army employed regimentally while on leave *ex*-India.

(*h*) This represents the amount payable to the British Government on account of the Contributory Pensions Act, 1925. Under the Act, the amount of contribution per week is 11*d*. Half of this amount is recovered from the soldiers.

(*i*) and (*j*). These represent payments in England to families of British soldiers serving in India. Recoveries of allotments are made in India from the pay of the soldiers.

(*k*) Pay, etc., issued to British officers on their appointment to the Indian Army is provided for under this head.

(*n*) The leave allowances paid to civil officers in respect of leave earned during their military service are charged to this head.

(*o*) This represents unemployed pay of officers of the Indian Army residing in England. Up to 1935-36 this was debited to the heads to which their pay while on the active list was charged.

## MAIN HEAD 1.—FIGHTING

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| SUB-HEAD A.—FORCES IN INDIA PROPER— | | | | |
| Detailed heads— | | | | |
| (1) Contribution by Posts and Telegraphs Department for soldiers employed as Military Telegraphists . . . | | .. | | .. |
| (2) Miscellaneous . . | | 1,75,000 | | 4,79,000 |
| TOTAL SUB-HEAD A . | 1,78,031 | 1,75,000 | 2,00,000 | 4,79,000 |
| SUB-HEAD B.—MISCELLANEOUS . | 6,751 | .. | 2,000 | 2,000 |
| SUB-HEAD C.—INDIAN INFANTRY SERVING AT HONG KONG . | 2,19,720 | 3,09,000 | 3,00,000 | 2,20,000 |
| SUB-HEAD D.—ENGLAND— | | | | |
| (1) Contribution by Imperial Government to Cost of India's defence . . . | | 2,00,00,000 | | 2,00,00,000 |
| (2) Consolidated clothing allowances . . | | 8,000 | | 8,000 |
| (3) Amount received from the Imperial Government on account of Indian Regiment lent for service in the Colonies . | | 4,72,000 | | 4,90,000 |
| (4) Miscellaneous . | | 1,00,000 | | 2,72,000 |
| (5) Leave allowances paid by non-Military Departments . . . | | .. | | |
| TOTAL SUB-HEAD D. ENGLAND . | 2,09,75,114 | 2,05,80,000 | 2,09,33,000 | 2,07,70,000 |
| SUB-HEAD E.—EXCHANGE ON ENGLISH RECEIPTS . . | —1,08,675 | .. | —1,09,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD 1 . . | 2,12,70,941 | 2,10,64,000 | 2,13,26,000 | 2,14,71,000 |

SERVICES—*concld.*

EXPLANATIONS.

The increase in receipts is due mainly to recovery of leave pay contributions in respect of personnel of the Indian Army lent for service in Burma after separation.

# MAIN HEAD 2/II.—ADMINISTRATIVE SERVICES.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. | Gross Expenditure. | Receipts. | Net Expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—Military Training | 29,77,354 | 52,170 | 29,25,184 | 30,62,000 | 60,000 | 30,02,000 | 30,24,000 | 62,000 | 29,62,000 | 30,29,000 | 98,000 | 29,31,000 |
| B.—Education | 37,13,649 | 5,12,876 | 32,00,773 | 38,02,000 | 5,16,000 | 32,86,000 | 38,13,000 | 5,25,000 | 32,88,000 | 37,12,000 | 5,50,000 | 31,62,000 |
| C.—Royal Indian Army Service Corps | 1,75,62,060 | 49,956 | 1,75,12,104 | 1,80,17,000 | 20,000 | 1,79,97,000 | 1,75,37,000 | 20,000 | 1,75,17,000 | 1,74,73,000 | 20,000 | 1,74,53,000 |
| D.—Remount Depots and Breeding Operations | 21,56,479 | 1,33,119 | 20,23,360 | 20,38,000 | 25,000 | 20,13,000 | 20,09,000 | 35,000 | 19,74,000 | 19,96,000 | 25,000 | 19,71,000 |
| E.—Army Veterinary Services | 9,84,193 | 47 | 9,84,146 | 10,19,000 | ... | 10,19,000 | 9,62,000 | ... | 9,62,000 | 10,44,000 | ... | 10,44,000 |
| F.—Indian Army Ordnance Corps. | 70,20,797 | 5,964 | 70,14,833 | 71,09,000 | 5,000 | 71,04,000 | 72,61,000 | 5,000 | 72,56,000 | 71,85,000 | 12,000 | 71,73,000 |
| G.—Medical Colleges and School | 2,18,318 | 1,638 | 2,16,680 | 2,07,000 | 2,000 | 2,05,000 | 2,07,000 | 2,000 | 2,05,000 | 1,92,000 | ... | 1,92,000 |
| H.—Central Disposals Organisation | ... | 47 | —47 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| I.—Medical Services | 1,43,61,811 | 2,96,492 | 1,40,65,319 | 1,47,54,000 | 2,80,000 | 1,44,74,000 | 1,44,53,000 | 2,80,000 | 1,41,73,000 | 1,38,68,000 | 2,80,000 | 1,35,88,000 |
| J.—Military Accounts Offices. | 96,59,997 | 19,095 | 96,40,902 | 98,00,000 | 14,000 | 97,86,000 | 98,00,000 | 14,000 | 97,86,000 | 97,00,000 | 13,000 | 96,87,000 |
| K.—Ecclesiatical Establishment | 4,48,582 | ... | 4,48,582 | 4,35,000 | ... | 4,35,000 | 4,50,000 | ... | 4,50,000 | 4,07,000 | 2,000 | 4,05,000 |
| L.—Administration of Cantonments | 19,85,500 | 9,56,896 | 10,28,604 | 21,29,000 | 9,00,000 | 12,29,000 | 20,56,000 | 10,27,000 | 10,29,000 | 21,28,000 | 11,57,000 | 9,71,000 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| M.—MISCELLANEOUS SERVICES UNDER THE CONTROL OF THE MASTER GENERAL OF ORDNANCE IN INDIA . . | 13,26,786 | 405 | 13,26,381 | 13,78,000 | ... | 13,78,000 | 13,88,000 | ... | 13,88,000 | 14,42,000 | ... | 14,42,000 |
| N.—MISCELLANEOUS SERVICES UNDER THE A. G. IN INDIA . . | 9,67,449 | 292 | 9,67,157 | 10,12,000 | 1,000 | 10,11,000 | 9,83,000 | 1,000 | 9,82,000 | 9,94,000 | 1,000 | 9,93,000 |
| O —MISCELLANEOUS SERVICES UNDER THE C. G S. | 3,99,638 | ... | 3,99,638 | 5,42,000 | ... | 5,42,000 | 3,82,000 | ... | 3,82,000 | 5,22,000 | ... | 5,22,000 |
| P.—MISCELLANEOUS SERVICES UNDER THE Q. M. G. IN INDIA . . | 1,71,720 | 109 | 1,71,611 | 2,54,000 | ... | 2,54,000 | 2,37,000 | ... | 2,37,000 | 2,59,000 | ... | 2,59,000 |
| .—MISCELLANEOUS PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS. | ... | ... | ... | 2,00,000 | ... | 2,00,000 | ... | ... | ... | 2,38,000 | ... | 2,38,000 |
| R.—ENGLAND . | 40,04,411 | 53,541 | 39,50,870 | 40,50,000 | 48,000 | 40,02,000 | 40,33,000 | 38,000 | 39,95,000 | 39,44,000 | 36,000 | 39,08,000 |
| S.—EXCHANGE . | —20,751 | —278 | —20,473 | ... | ... | ... | —21,000 | ... | —21,000 | ... | ... | ... |
| | 6,79,37,993 | 20,82,369 | 6,58,55,624 | 6,98,08,000 | 18,71,000 | 6,79,37,000 | 6,85,74,000 | 20,09,000 | 6,65,65,000 | 6,81,33,000 | 21,94,000 | 6,59,39,000 |
| *Deduct.*—Transfers from the Defence Reserve Fund | ... | ... | ... | ... | ... | ... | ... | ... | ... | *1,80,000* | ... | *1,80,000* |
| TOTAL MAIN HEAD 2/II | 6,79,37,993 | 20,82,369 | 6,58,55,624 | 6,98,08,000 | 18,71,000 | 6,79,37,000 | 6,85,74,000 | 20,09,000 | 6,65,65,000 | 6,79,53,000 | 21,940,000 | 6,57,59,000 |

## MAIN HEAD 2/II.—

**EXPLANATIONS.**

Budget 1937-38 is Rs. 19·98 lakhs less than Budget 1936-37 due mainly to—

| | *Lakhs of Rupees.* |
|---|---|
| *Decreases—* | |
| 1. Separation of Burma | 18·26 |
| 2. R. I. A. S. C. due mainly to reorganisation | 2·58 |
| 3. Medical Services, mainly an over-estimate in 1936-37 | 3·28 |
| 4. Cantonments due mainly to increased receipts partly counter-balanced by increased grants-in-aid | 1·84 |
| | 25·96 |
| *Increases—* | |
| 1. I. A. O. C. due to reorganisation and increased provision for temporary labour to cope with increased outturn of factories | 3·75 |
| 2. Military Accounts Offices due to provision for increments falling due | 2·08 |
| 3. Other miscellaneous variations, net | ·15 |
| | 5·98 |
| | 19·98 |

ADMINISTRATIVE SERVICES—*contd.*

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs |
|---|---|---|---|---|---|---|
| | | **SUB-HEAD A.—MILITARY TRAINING.** | | | | |
| | | **MINOR HEAD (a)—COMMAND PHYSICAL TRAINING STAFF.** | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of British soldiers | | 9,460 | | 9,460 |
| .. | .. | (2) Pay of Indian officers and other ranks and establishments . . | | .. | | .. |
| | | (3) Kit and clothing allowances . . . | | 350 | | 320 |
| | | (4) Miscellaneous allowances and expenses . | | 1,330 | | 1,470 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a). | 11,351 | 11,140 | 10,000 | 11,250 |
| | | **MINOR HEAD (b)—ARMY SCHOOL OF PHYSICAL TRAINING, AMBALA.** | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . . | | 81,400 | | 80,000 |
| 9 | 9 | (2) Pay of British soldiers | | 27,000 | | 27,000 |
| 47 | 47 | (3) Pay of Indian officers and other ranks and establishments . . | | 18,000 | | 18,000 |
| | | (4) Kit and clothing allowances . . . | | 1,260 | | 1,260 |
| | | (5) Miscellaneous allowances and expenses . | | 4,600 | | 4,740 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (b) . | 1,30,233 | 1,32,260 | 1,28,000 | 1,31,000 |
| | | **MINOR HEAD (c)—STAFF COLLEGE, QUETTA.** | | | | |
| | | Detailed heads— | | | | |
| 40 | 38 | (1) Pay of officer students | | 4,29,000 | | 4,01,920 |
| 11 | 12 | (2) Pay of officers . | | 2,35,680 | | 2,37,300 |
| 5 | 5 | (3) Pay of British soldiers . . . | | 20,730 | | 21,480 |
| 32 | 32 | (4) Pay of Indian officers and other ranks and establishments . | | 18,930 | | 20,250 |
| | | (5) Kit and clothing allowances . . | | 660 | | 580 |
| | | (6) Miscellaneous allowances and expenses . | | 50,000 | | 53,470 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (c). | 8,38,978 | 7,55,000 | 7,80,000 | 7,35,000 |
| | | Carried over . | 9,80,562 | 8,98,400 | 9,18,000 | 8,77,250 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (a).—*Command Physical Training Staff.*—The responsibility for and supervision of physical training in commands is a part of the functions of the General Staff of Commands. A garrison physical training officer is, however, appointed without additional pay at each of the stations Rawalpindi, Quetta, Lucknow and Poona. They are assisted by four sergeants, whose pay is charged to this head.

*Minor Head* (b).—The Army School of Physical Training at Ambala (at Kasauli during summer) corresponds to the Army School of Physical Training, Aldershot (England). Its objects are to maintain uniformity, continuity and progress in physical training, to promote research work in connection with the development of physical education in the Army in India and to train instructors in physical training and its co-related subjects. The Commandant of the school is also the Inspector of physical training.

2. The annual outturn of students is British and Indian Commissioned officers 52, British other ranks 115, Viceroy's commissioned officers 16 and Indian other ranks 343.

*Minor Head* (c).—The Staff College, Quetta, is maintained for the purpose of affording selected officers instruction in the higher branches of the science of war and in the duties of the staff. Admission is by competition and by nomination by His Excellency the Commander-in-Chief. 31 students graduate each year.

Budget 1937-38 is less than Budget 1936-37 by Rs. ·20 lakh due mainly to reduction in the number of officer students.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 9,80,562 | 8,98,400 | 9,18,000 | 8,77,250 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*d*)—SMALL ARMS SCHOOL (INDIA)—HEADQUARTERS STAFF, PACHMARHI. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . | | 40,710 | | 40,710 |
| 2 | 2 | (2) Pay of establishments | | 6,480 | | 7,200 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*) . | 47,244 | 47,190 | 47,000 | 47,910 |
| | | MINOR HEAD (*e*)—SMALL ARMS SCHOOL (INDIA)—PACHMARHI WING. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,02,200 | | 96,000 |
| 25 | 25 | (2) Pay of British soldiers | | 60,930 | | 60,900 |
| 99 | 99 | (3) Pay of Indian officers and other ranks and establishments . . | | 39,380 | | 39,000 |
| | | (4) Kit and clothing allowances . . . | | 3,420 | | 3,400 |
| | | (5) Miscellaneous allowances and expenses . | | 14,640 | | 14,700 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) . | 2,03,978 | 2,20,570 | 2,20,000 | 2,14,000 |
| | | Carried over . | 12,31,784 | 11,66,160 | 11,85,000 | 11,39,160 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Heads (d) to (f).*—The Small Arms School, India, corresponds to the Small Arms School in England and similarly consists of a headquarters and two wings.

(*i*) Headquarters.
(*ii*) Pachmarhi Wing (rifle, light automatic, bayonet, grenade and revolver).
(*iii*) Ahmednagar Wing (machine gun).

The object of the School is—

(*i*) to train officers, warrant officers and non-commissioned officers as instructors in weapon training,
(*ii*) to keep in close touch with weapon training methods in units and to ensure thereby, and by the teaching at the School, that small arms training throughout the Army in India is conducted on a uniform system and in accordance with the manuals.

The annual out-turn of students is British and Indian Commissioned officers 336, British other ranks 238 and Viceroy's Commissioned officers and other ranks 825.

*Minor Head (e).*—Budget 1937-38 is Rs. ·07 lakh less than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 12,31,784 | 11,66,160 | 11,85,000 | 11,39,160 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*f*)—SMALL ARMS SCHOOL (INDIA)—AHMEDNAGAR WING. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,11,000 | | 1,07,800 |
| 16 | 16 | (2) Pay of British soldiers | | 42,000 | | 42,250 |
| 32 | 31 | (3) Pay of Indian officers and other ranks and establishments . . | | 12,250 | | 12,200 |
| | | (4) Kit and clothing allowances . . | | 1,710 | | 1,700 |
| | | (5) Miscellaneous allowances and expenses . | | 7,040 | | 7,050 |
| | | *Deduct.*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*f*) . | 1,79,951 | 1,74,000 | 1,72,000 | 1,71,000 |
| | | MINOR HEAD (*g*)—EQUITATION SCHOOL, SAUGOR. | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 80,000 | | 78,120 |
| 5 | 7 | (2) Pay of British soldiers | | 21,000 | | 23,050 |
| 324 | 324 | (3) Pay of Indian officers and other ranks and establishments . . | | 59,140 | | 59,400 |
| | | (4) Kit and clothing allowances . . . | | 950 | | 980 |
| | | (5) Miscellaneous allowances and expenses . | | 18,610 | | 17,500 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 1,84,256 | 1,79,700 | 1,82,000 | 1,79,050 |
| | | Carried over . | 15,95,991 | 15,19,860 | 15,39,000 | 14,89,210 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*f*).—Budget 1937-38 is Rs. ·03 lakh less than Budget 1936-37 due to normal fluctuations.

*Minor Head* (*g*).—The Equitation School is located at Saugor and corresponds to the Equitation School, Weedon (England). Its objects are :—

(*a*) to train British officers and British and Indian non-commissioned officers, as instructors and assistant instructors for all mounted branches of the army and to inculcate sound principles of horsemanship and horsemastership and skill at arms on uniform lines,

(*b*) to teach tactics with a view to ensuring a uniform system of training,

(*c*) to carry out a course of instruction in veterinary first-aid and animal hygiene as laid down for courses at the Army Veterinary School.

The annual outturn of students is British officers 20, British other ranks 20, Indian other ranks 30.

MAIN HEAD 2.—

| Numbers. 1936-37 | Numbers. 1937-38 | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 15,95,991 | 15,19,860 | 15,39,000 | 14,89,210 |
| | | SUB-HEAD A.—MILITARY TRAINING—*contd.* | | | | |
| | | MINOR HEAD (*h*)—SENIOR OFFICERS SCHOOL, BELGAUM. | | | | |
| | | Detailed heads— | | | | |
| 6 | 7 | (1) Pay of officers . | | 1,27,450 | | 1,41,400 |
| 5 | 6 | (2) Pay of British soldiers | | 12,070 | | 17,200 |
| 23 | 23 | (3) Pay of Indian officers and other ranks and establishments . . | | 9,760 | | 10,180 |
| | | (4) Kit and clothing allowances . . . | | 770 | | 760 |
| | | (5) Miscellaneous allowances and expenses . | | 12,580 | | 15,970 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*h*). | 1,72,784 | 1,62,630 | 1,50,000 | 1,85,510 |
| | | MINOR HEAD (*i*)—SCHOOL OF ARTILLERY (INDIA), KAKUL. | | | | |
| | | Detailed heads— | | | | |
| 7 | 7 | (1) Pay of officers . | | 1,20,000 | | 1,15,500 |
| 12 | 12 | (2) Pay of British soldiers | | 33,770 | | 33,770 |
| 42 | 42 | (3) Pay of Indian officers and other ranks and establishments . . | | 12,090 | | 12,560 |
| | | (4) Kit and clothing allowances . . . | | 1,080 | | 1,070 |
| | | (5) Miscellaneous allowances and expenses . | | 8,650 | | 9,100 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*i*) | 1,79,876 | 1,75,590 | 1,76,000 | 1,72,000 |
| | | MINOR HEAD (*j*)—ROYAL TANK CORPS SCHOOL, INDIA, AHMEDNAGAR. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . . | | 66,430 | | 63,290 |
| 39 | 40 | (2) Pay of British soldiers | | 80,310 | | 85,780 |
| 17 | 17 | (3) Pay of Indian officers and other ranks and establishments . . | | 5,170 | | 5,060 |
| | | (4) Kit and clothing allowances . . . | | 3,590 | | 3,690 |
| | | (5) Miscellaneous allowances and expenses . | | 6,440 | | 6,000 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*j*). | 1,70,426 | 1,61,940 | 1,67,000 | 1,63,820 |
| | | Carried over . | 21,19,077 | 20,20,020 | 20,32,000 | 20,10,540 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*h*).—The Senior Officers' School, Belgaum, corresponds to the Senior Officers' School, Sheerness (England). Its objects are :—

(*a*) to disseminate and inculcate sound tactical principles as laid down in the official manuals, thereby ensuring uniformity of methods in their application throughout the Army.

(*b*) to teach officers how to teach and to give them practice and instruction in the preparation and conduct of tactical exercises.

(*c*) to give instruction to officers in the administration of a battalion or equivalent unit according to the arm of the service to which they belong.

(*d*) to give senior officers of all arms an opportunity of exchanging ideas on matters connected with training and the administration of units.

The annual out-turn of students is 81 British officers.

Budget 1937-38 is Rs. ·23 lakh more than Budget 1936-37 due mainly to an increase in establishment.

*Minor Head* (*i*).—The School of Artillery, India, corresponds to the School of Artillery, Larkhill (England). It is established :—

(*a*) to instruct artillery officers, warrant and non-commissioned officers in practical gunnery, practical care of equipment and as instructors in these subjects.

(*b*) to provide the gunnery staff for the various practice camps.

(*c*) to carry out experiments in connection with gunnery problems, equipment, ammunition, etc., peculiar to India

(*d*) to supply Brigadiers, R. A. and Artillery units with information on drill, equipment, etc.

(*e*) to carry out such experimental work as may be required by the Major-General, Royal Artillery or Director of Artillery.

The annual out-turn of the school is British and Indian Commissioned officers 74, British other ranks 82, Viceroy's commissioned officers and other ranks 54.

Budget 1937-38 is Rs. ·04 lakh less than Budget 1936-37 due to normal fluctuations.

*Minor Head* (*j*).—Royal Tank Corps School, India, Ahmednagar, is designed for the following objects :—

(*a*) to train officers and non-commissioned officers of the Royal Tank Corps to act as instructors in light tank and armoured car drill, the Webley revolver, light tanks and armoured car machine gunnery and the tactical handling of light tanks and armoured cars.

(*b*) to train officers and non-commissioned officers of the Royal Tank Corps as instructors in driving and maintenance of light tanks and armoured cars and other mechanically propelled vehicles, and to train (and trade test when eligible) non-commissioned officers and selected privates of the Royal Tank Corps as driver mechanics class I.

The annual out-turn of students is 172 British officers or other ranks.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 21,19,077 | 20,20,020 | 20,32,000 | 20,10,540 |
| | | SUB-HEAD A.—MILITARY TRAINING—*concld.* | | | | |
| | | MINOR HEAD (*k*)—ARMY SIGNAL SCHOOL, POONA | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 69,470 | | 63,920 |
| 13 | 13 | (2) Pay of British soldiers | | 34,910 | | 34,200 |
| 34 | 34 | (3) Pay of Indian officers and other ranks and establishments . . | | 15,330 | | 15,510 |
| | | (4) Kit and clothing allowances . . . | | 1,530 | | 1,460 |
| | | (5) Miscellaneous allowances and expenses . | | 5,740 | | 5,740 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*k*) . | 1,27,674 | 1,26,980 | 1,27,000 | 1,20,830 |
| | | MINOR HEAD (*l*)—MISCELLANEOUS | | | | |
| | | Detailed heads— | | | | |
| | | (1) Annual training grant | | 8,81,630 | | 8,64,630 |
| | | (2) Grant for purchase of field firing stores . | | 9,370 | | 9,000 |
| | | (3) Artillery target grant | | 24,000 | | 23,500 |
| | | (4) Assault-at-arms grant | | .. | | 500 |
| | | TOTAL MINOR HEAD (*l*) . | 7,30,603 | 9,15,000 | 8,65,000 | 8,97,630 |
| | | TOTAL SUB-HEAD A . | 29,77,354 | 30,62,000 | 30,24,000 | 30,29,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*k*).—The Army Signal School, Poona, corresponds to the School of Signals, Catterick (England). Its object is to maintain a uniform system of training in signalling throughout the Army in India. British and Indian officers and non-commissoned officers are trained as instructors and assistant instructors for their units.

The annual out-turn of students is British and Indian Commissioned officers 84, British other ranks 108, and Viceroy's commissioned officers and Indian other ranks 205.

Budget 1937-38 is Rs. ·06 lakh less than Budget 1936-37 due to normal fluctuations.

*Minor Head* (*l*).—*Miscellaneous.*—The amounts provided under this head represent miscellaneous charges in connection with the training of the Army. The provision against Serial No. 1 is to meet expenditure connected with manoeuvres, training camps, also staff and regimental exercises and training conferences.

Budget 1937-38 is Rs. ·17 lakh less than Budget 1936-37 due mainly to the separation of Burma.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—EDUCATION. | | | | |
| | | MINOR HEAD (a)—SUPERVISING AND INSPECTING STAFF—ARMY HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| — | 1 | (1) Pay of officers . . | | .. | | 22,500 |
| 2 | 3 | (2) Pay of establishments | | 5,240 | | 6,200 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) . | 5,137 | 5,240 | 5,000 | 28,700 |
| | | MINOR HEAD (b)—SUPERVISING AND INSPECTING STAFF—COMMANDS. | | | | |
| 4 | 5 | (1) Pay of officers . | | 72,120 | | 83,970 |
| 4 | 8 | (2) Pay of British soldiers | | 9,120 | | 23,600 |
| 3 | 3 | (3) Pay of Indian officers and other ranks . . | | 11,280 | | 10,900 |
| | | (4) Kit and clothing allowances. . . . | | 200 | | 190 |
| | | 5) Miscellaneous allowances and expenses . | | 50 | | 40 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (b) . | 90,143 | 92,770 | 93,000 | 1,18,700 |
| | | MINOR HEAD (c)—SUPERVISING AND INSPECTING STAFF—DISTRICTS. | | | | |
| 18 | 14 | (1) Pay of officers . | | 2,07,000 | | 1,90,000 |
| 12 | 11 | (2) Pay of British soldiers. | | 24,000 | | 20,000 |
| 14 | 13 | (3) Pay of Indian officers and other ranks . . | | 23,900 | | 24,300 |
| | | (4) Kit and clothing allowances . . | | 1,000 | | 580 |
| | | (5) Miscellaneous allowances and expenses . | | 100 | | 120 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (c) . | 2,64,786 | 2,56,000 | 2,45,000 | 2,35,000 |
| | | Carried over . | 3,60,066 | 3,54,010 | 3,43,000 | 3,82,400 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Heads (a) to (c).*—The Supervising and inspecting staff are employed in supervising the arrangements for, and testing the general results of the education of the British and Indian soldiers, and the children of the former. They also act as advisers in technical educational matters to the General Staff of the Command.

Budget 1937-38 is Rs. ·28 lakh more than Budget 1936-37 due mainly to reorganisation partly counterbalanced by savings due to the separation of Burma.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget, Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 3,60,066 | 3,54,010 | 3,43,000 | 3,82,400 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*d*)—GARRISON REGIMENTAL AND DETATCHMENT SCHOOLS FOR BRITISH TROOPS. | | | | |
| | | Detailed heads— | | | | |
| 101 | 102 | (1) Pay of British soldiers. | | 3,53,000 | | 3,30,000 |
| 139 | 150 | (2) Pay of school mistresses and pupil teachers . | | 4,07,000 | | 4,05,600 |
| | | (3) Pay of language teachers | | 61,000 | | 57,800 |
| | | (4) Kit and clothing allowances . . . | | 8,600 | | 8,600 |
| | | (5) Educational training grant, troops . . | | 1,29,500 | | 1,16,000 |
| | | (6) Educational training grant, children . . | | | | |
| | | (7) Miscellaneous allowances and expenses . | | 13,500 | | 12,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*) | 9,64,380 | 9,72,600 | 9,80,000 | 9,30,000 |
| | | MINOR HEAD (*e*)—GARRISON, REGIMENTAL AND DETATCHMENT SCHOOLS FOR INDIAN TROOPS. | | | | |
| | | Detailed heads— | | | | |
| 1 | .. | (1) Pay of schoolmasters . | | 100 | | .. |
| | | (2) Educational training grant. . . . | | 78,000 | | 72,880 |
| | | (3) Miscellaneous allowances and expenses . | | 100 | | 120 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) | 77,900 | 78,200 | 80,000 | 73,000 |
| | | Carried over . | 14,02,346 | 14,04,810 | 14,03,000 | 13,85,400 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head (d).*—Garrison, Regimental and Detachment Schools for British troops, which are, in the main, situated within units, and in certain cases outside them, provide general education for British soldiers and their children. The object of the education of the soldier is to give him a more intelligent grasp of his duties, and the Army is responsible for educating soldiers' children.

Budget 1937-38 is Rs. ·43 lakh less than Budget 1936-37 due mainly to the separation of Burma.

*Minor Head (e).—Garrison, Regimental and Detachment Schools for Indian Troops.*—Education of the Indian Soldier is impacted on the same principle as that stated above.

Budget 1937-38 is Rs. ·05 lakh less than Budget 1936-37 due to the separation of Burma.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 14,02,346 | 14,04,810 | 14,03,000 | 13,85,400 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*f*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—HEADQUARTERS AND EDUCATIONAL WING— | | | | |
| | | Detailed heads— | | | | |
| 9 | 8 | (1) Pay of officers . | | 1,35,000 | | 1,15,370 |
| 15 | 14 | (2) Pay of British soldiers . . . . | | 34,520 | | 37,830 |
| 78 | 77 | (3) Pay of Indian officers and other ranks and establishments . . | | 36,430 | | 35,700 |
| | | (4) Kit and clothing allowances . . . | | 1,500 | | 1,500 |
| | | (5) Miscellaneous allowances and expenses . | | 10,350 | | 10,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*f*) | 2,24,444 | 2,17,800 | 2,26,000 | 2,00,400 |
| | | MINOR HEAD (*g*)—ARMY SCHOOL OF EDUCATION, INDIA, BELGAUM—ANTIGAS WING— | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . . | | 41,900 | | 42,780 |
| 9 | 9 | (2) Pay of British soldiers . . . | | 20,000 | | 20,460 |
| 23 | 23 | (3) Pay of Indian officers and other ranks and establishments . . | | 8,610 | | 8,610 |
| | | (4) Kit and clothing allowances . . . | | 1,360 | | 1,350 |
| | | (5) Miscellaneous allowances and expenses . | | 1,000 | | 800 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 65,077 | 72,870 | 73,000 | 74,000 |
| | | Carried over . | 16,91,867 | 16,95,480 | 17,02,000 | 16,59,800 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Heads (f) and (g).*—The Educational Wing of the Army School of Education (India), Belgaum, corresponds to the Army School of Education, Shorncliffe, England. Its object is to train educational instructors for British and Indian units. Courses are also held for officers, warrant officers, and non-commissioned officers of the Army Educational Corps with a view to bringing their knowledge up to date and to adapting the organization of educational training to the requirements of Indian conditions. The annual output of the Educational Wing is :—

| | |
|---|---|
| British non-commissioned officers | 90 |
| Indian non-commissioned officers | 345 |

The *Anti-Gas Wing* is situated at Belgaum and was incorporated in the Army School of Education for purposes of economy in 1927. It corresponds to the Anti-Gas Wing, Small Arms School, Porton near Salisbury, England. Its object is to train instructors in "defence against gas" for British and Indian troops. All British and most of the Indian ranks who attend courses at the Educational Wing also attend courses at the Anti-Gas Wing. Students at the Senior Officers' School, Belgaum, also undergo a short course. The annual output is as follows :—

| | |
|---|---|
| British officers (including Royal Air Force) | 106 |
| British warrant and non-commissioned officers of administrative services (including Royal Air Force) | 34 |
| Indian officers | 24 |

*Minor Head (f).*—Budget 1937-38 is Rs. ·17 lakh less than Budget 1936-37 due to reorganisation.

MAIN HEAD 2,—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 16,91,867 | 16,95,480 | 17,02,000 | 16,59,800 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*h*)—LAWRENCE ROYAL MILITARY SCHOOL, SANAWAR. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of medical officer | | 9,600 | | 11,600 |
| 4 | 4 | (2) Pay of British soldiers . . . | | 10,740 | | 10,390 |
| 131 | 131 | (3) Pay of establishments | | 60,000 | | 60,000 |
| 26 | 26 | (4) Pay of principal and other instructional staff | | 1,00,000 | | 1,00,000 |
| | | (5) Kit and clothing allowances . . | | 310 | | 400 |
| | | (6) Miscellaneous allowances and expenses . | | 1,86,000 | | 1,77,610 |
| | | *Deduct*—Emergency cut in pay. . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*h*) | 3,61,737 | 3,66,650 | 3,67,000 | 3,60,000 |
| | | Carried over . | 20,53,604 | 20 62,130 | 20,69,000 | 20,19,800 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*h*).—The Lawrence Royal Military School, Sanawar, corresponds to the Duke of York's Royal Military School (and other similar schools) in England. Its object is to afford a sound general education to the children of British soldiers.

2. The number of pupils is 530.

Budget 1937-38 is Rs. ·07 lakh less than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 20,53,604 | 20,62,130 | 20,69,000 | 20,19,800 |
| | | SUB-HEAD B.—EDUCATION—*contd.* | | | | |
| | | MINOR HEAD (*i*)—LAWRENCE MILITARY SCHOOL, ABU. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of British soldiers . . . | | 9,670 | | 9,430 |
| 1 | 1 | (2) Pay of hospital establishment . . . | | 180 | | 180 |
| 1 | 1 | (3) Pay of principal and other instructional staff | | 6,000 | | 6,000 |
| | | (4) Kit and clothing allowances . . | | 270 | | 280 |
| | | (5) Miscellaneous allowances and expenses . | | 17,600 | | 17,110 |
| | | *Deduct*—Emergency cut in pay. | | .. | | .. |
| | | TOTAL MINOR HEAD (*i*) . | 33,916 | 33,720 | 32,000 | 33,000 |
| | | MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 13,000 | | 15,000 |
| 2 | 2 | (2) Pay of British soldiers . . . | | 8,320 | | 8,180 |
| 61 | 61 | (3) Pay of Indian officers and other ranks and establishments . . | | 27,480 | | 26,600 |
| 16 | 16 | (4) Pay of principal and other instructional staff. | | 1,00,000 | | 1,00,000 |
| | | (5) Kit and clothing allowances . . | | 180 | | 180 |
| | | Carried over . | 20,87,520 | 1,48,980<br>20,95,850 | 21,01,000 | 1,49,960<br>20,52,800 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (i).—Lawrence Military School, Abu.*—The Lawrence Military School, Abu, was founded by Sir Henry Lawrence primarily for the education of soldiers' children. The school unlike the Sanawar school is administered by the Local Government and only a portion of the cost is met from the Defence Services Estimates.

*Minor Head (j).—Prince of Wales' Royal Indian Military College, Dehra Dun.*—The object of the Prince of Wales' Royal Indian Military College, Dehra Dun, is to afford preliminary education on the lines of English public schools to the sons of Indian gentlemen who desire to enter a cadet college with a view to qualify for a commission in the Indian land forces, the Indian Air Force or the Royal Indian Navy. The number of cadets is 130.

Budget 1937-38 is Rs. •06 lakh less than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 20,87,520 | 20,95,850 | 21,01,000 | 20,52,800 |
| | | | | 1,48,930 | | 1,49,960 |
| | | SUB-HEAD B.—EDUCATION —*contd.* | | | | |
| | | MINOR HEAD (*j*)—PRINCE OF WALES' ROYAL INDIAN MILITARY COLLEGE, DEHRA DUN—*contd.* | | | | |
| | | Detailed heads— | | | | |
| | | (6) Miscellaneous allowances and expenses | | 69,000 | | 62,040 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*j*) | 2,16,580 | 2,17,980 | 2,10,000 | 2,12,000 |
| | | MINOR HEAD (*k*)—KITCHENER COLLEGE, NOWGONG. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers | | 55,790 | | 55,260 |
| 4 | 8 | (2) Pay of British soldiers | | 10,120 | | 16,270 |
| 54 | 47 | (3) Pay of Indian officers and other ranks and establishments | | 16,450 | | 13,360 |
| | | (4) Kit and clothing allowances | | 480 | | 600 |
| | | (5) Miscellaneous allowances and expenses | | 4,000 | | 3,370 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*k*) | 61,031 | 86,840 | 92,000 | 88,860 |
| | | MINOR HEAD (*l*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JULLUNDUR. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Officers | | 15,560 | | 16,000 |
| 1 | 2 | (2) Pay of British soldiers | | 7,750 | | 8,500 |
| 51 | 54 | (3) Pay of Indian officers and other ranks and establishments | | 30,560 | | 29,610 |
| 3 | 3 | (4) Pay of other instructional staff | | 2,640 | | 2,520 |
| | | (5) Kit and clothing allowances | | 8,780 | | 8,200 |
| | | (6) Miscellaneous allowances and expenses | | 28,000 | | 26,170 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*l*) | 91,552 | 93,290 | 96,000 | 91,000 |
| | | Carried over | 24,56,683 | 24,93,960 | 24,99,000 | 24,44,660 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (k).—Kitchener College.*—The object of the Kitchener college is to enable selected Indian officers and other ranks of the Indian Army and boys of the K. G. R. I. M. schools to receive a preparatory training with a view to nomination to an Indian Army cadetship at the Indian Military Academy. The outturn of the college is 60 students per annum.

*Minor Heads (l), (m) and (n).*—The object of the King George's Royal Military Schools is to afford a sound general education to the sons of Indian officers and other ranks with the eventual object of fitting them to join the Indian Army. The schools are designed to accommodate 258, 303 and 210 boys, respectively.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 24,56,683 | 24,93,960 | 24,99,000 | 24,44,660 |
| | | **SUB-HEAD B.—EDUCATION —*contd.*** | | | | |
| | | **MINOR HEAD (*m*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, JHELUM.** | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 14,760 | | 14,200 |
| 1 | 2 | (2) Pay of British soldiers | | 7,690 | | 6,900 |
| 56 | 56 | (3) Pay of Indian officers and other ranks and establishments . . | | 32,350 | | 32,530 |
| 3 | 3 | (4) Pay of other instructional staff . | | 2,280 | | 2,100 |
| | | (5) Kit and clothing allowances. . . . | | 9,420 | | 9,450 |
| | | (6) Miscellaneous allowances and expenses | | 31,190 | | 32,820 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*m*). | 92,133 | 97,690 | 1,05,000 | 98,000 |
| | | **MINOR HEAD (*n*)—KING GEORGE'S ROYAL INDIAN MILITARY SCHOOL, AJMER.** | | | | |
| 1 | 1 | (1) Pay of officers. . | | 15,480 | | 15,480 |
| 1 | 2 | (2) Pay of British soldiers | | 8,910 | | 8,800 |
| 51 | 51 | (3) Pay of Indian officers and other ranks and establishments . . . | | 27,000 | | 26,390 |
| 4 | 4 | (4) Pay of other instructional staff . | | 2,820 | | 2,700 |
| | | (5) Kit and clothing allowances . . | | 8,800 | | 7,380 |
| | | (6) Miscellaneous allowances and expenses . | | 21,000 | | 21,250 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*n*) . | 78,345 | 84,010 | 84,000 | 82,000 |
| | | Carried over . | 26,27,161 | 26,75,660 | 26,88,000 | 26,24,660 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 26,27,161 | 26,75,660 | 26,88,000 | 26,24,660 |
| | | SUB-HEAD B.—EDUCATION —*concld.* | | | | |
| | | MINOR HEAD (*o*)—INDIAN MILITARY ACADEMY, DEHRA DUN. Detailed heads— | | | | |
| 23 | 23 | (1) Pay of officers . . | | 3,32,840 | | 3,35,340 |
| 8 | 8 | (2) Pay of British soldiers | | 28,000 | | 30,180 |
| 160 | 163 | (3) Pay of Indian officers and other ranks and establishments . . | | 1,35,000 | | 1,44,030 |
| 3 | 3 | (4) Pay of other instructional staff . . . | | 2,100 | | 1,500 |
| | | (5) Kit and clothing allowances . . . . | | 10,900 | | 12,000 |
| | | (6) Miscellaneous allowances and expenses . | | 1,68,000 | | 1,24,290 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*o*) . | 6,45,685 | 6,76,840 | 6,76,000 | 6,47,340 |
| | | MINOR HEAD (*p*)—MISCELLANEOUS. Detailed heads— | | | | |
| | | (1) British army school scholarships . . | | 13,500 | | 13,500 |
| | | (2) Books, maps, printing charges and technical equipment . . | | 10,000 | | 10,000 |
| | | (3) Language rewards for British officers and men . | | 90,000 | | 80,000 |
| | | (4) Grants for teaching and learning English, Indian Army . | | 25,000 | | 25,000 |
| | | (5) Fees for children attending civil schools . | | 14,000 | | 14,000 |
| | | (6) Grant for libraries . | | 16,000 | | 15,500 |
| | | (7) Pay of officers studying in China, Japan, etc. | | -- | | .. |
| 6 | 6 | (8) Fees and allowances of examiners . . | | 65,000 | | 66,000 |
| | | (9) Donation to Lawrence Memorial Royal Military School, Lovedale . . . | | 2,10,000 | | 2,10,000 |
| | | (10) Donations to Roman Catholic orphanages at Simla and Mussoorie . | | 6,000 | | 6,000 |
| | | (11) Credit balances of King's India Cadets at the Royal Military College, Sandhurst | | .. | | .. |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*p*) | 4,40,803 | 4,49,500 | 4,49,000 | 4,40,000 |
| | | TOTAL SUB-HEAD B. . | 37,13,649 | 38,02,000 | 38,13,000 | 37,12,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (o).*—Indian Military Academy, Dehra Dun, was opened in 1932 to train candidates for commissions in the Indian Land Forces.

Budget 1937-38 is Rs. ·30 lakh less than Budget 1936-37 due to anticipated economies.

*Minor Head (p).—Miscellaneous.*—Under this minor head is included the provision of funds required for the grant of rewards to officers, non-commissioned officers and men of both services for proficiency in English (Indian officers and other ranks only) and in Indian and other oriental languages. The expenses of the Board of Examiners who conduct examinations in Indian and other oriental languages are provided under this minor head.

*Detailed head (9).*—The Lawrence Memorial Royal Military School, Lovedale, was founded by Sir Henry Lawrence for the education of the children of British soldiers. It is administered by a board of governors. A grant of Rs. 2,10,000 is paid from the Defence Services estimates.

*Detailed head (10).*—A grant of Rs. 250 per mensem is made to each of the Roman Catholic orphanages at Simla (for girls) and Mussoorie (for boys) exclusively confined to children of British soldiers.

The other items consist of miscellaneous charges connected with education generally.

Budget 1937-38 is Rs. ·10 lakh less than Budget 1936-37 due to the separation of Burma.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs | Rs. | Rs. |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS. | | | | |
| | | MINOR HEAD (a)—SUPPLY COMPANIES AND SUPPLY DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 132 | 129 | (1) Pay of officers . | | 22,32,000 | | 19,63,220 |
| 250 | 173 | (2) Pay of British soldiers. | | 10,33,000 | | 8,50,000 |
| 888 | 924 | (3) Pay of Indian officers and other ranks and establishments . . | | 9,96,000 | | 9,50,000 |
| 1,881 | 1,825 | (4) Pay of followers . | | 3,56,000 | | 4,00,000 |
| | | (5) Temporary labour . | | 1,49,000 | | 1,40,000 |
| | | (6) Kit and clothing allowances . . . | | 35,000 | | 33,000 |
| | | (7) Miscellaneous allowances and expenses | | 96,000 | | 97,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) . . | 46,20,682 | 48,97,000 | 47,18,000 | 44,33,220 |
| | | MINOR HEAD (b)—R. I. A. S. C. RECORD OFFICE. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of officers . | | 73,000 | | 74,000 |
| 5 | 5 | (2) Pay of British soldiers | | 31,000 | | 25,000 |
| 67 | 78 | (3) Pay of establishments | | 71,000 | | 79,500 |
| | | (4) Kit and clothing allowances . . . | | 600 | | 500 |
| | | (5) Miscellaneous allowances and expenses . . | | 8,400 | | 12,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (b). | 1,92,509 | 1,84,000 | 1,81,000 | 1,91,000 |
| | | Carried over . | 48,13,191 | 50,81,000 | 48,99,000 | 46,24,220 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a).—Supply Companies and Supply Depots.*—The system for the provision and maintenance of articles of Royal Indian Army Service Corps supply (*viz.*, food stuffs of all kinds for men and animals, petrol and lubricants and fuel) is as under :—

There is a District Supply Company or an Independent Brigade Supply Company in each Military District or Independent Brigade. The functions of these Supply Companies are to maintain Station Supply Depots and Sub-Depots, receive and check indents from units and carry out the necessary supply. In order to provide for mobilization requirements it is necessary in addition to maintain in Peshawar a Base Supply Depot, the duties of which are to maintain stocks while issues to units are made by the Station Supply Depot.

In addition to their other duties, the District Supply Companies maintain Bakeries and Butcheries at the various stations within their districts.

2. Government bakeries bake all bread required for the Army, approximately 22 million loaves of bread annually.

3. Government butcheries functioning as such exist only at Razmak and Wana. At all other military stations meat is supplied locally by contractors through and under the supervision of the Royal Indian Army Service Corps.

Budget 1937-38 is Rs. 4·64 lakhs less than Budget 1936-37 due mainly to the separation of Burma and savings due to reorganisation.

*Minor Head (b).*—The Royal Indian Army Service Corps Record Office is located at Dagshai. It deals with the records of service of all Royal Indian Army Service Corps British other ranks and Indian ranks and Indian superior personnel and the administration of these classes of personnel.

Budget 1937-38 is Rs. ·07 lakh more than Budget 1936-37 due mainly to increase in establishment.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 48,13,191 | 50,81,000 | 48,99,000 | 46,24,220 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*c*)—SCHOOL OF COOKERY. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 8,700 | | 9,000 |
| 4 | 4 | (2) Pay of British soldiers . . . | | 13,900 | | 11,900 |
| 7 | 7 | (3) Pay of Indian officers and other ranks and establishments . . | | 2,850 | | 2,800 |
| | | (4) Kit and clothing allowances. . . | | 350 | | 350 |
| | | (5) Miscellaneous allowances and expenses . | | 3,500 | | 3,950 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*). | 28,009 | 29,30 | 28,000 | 28,000 |
| | | MINOR HEAD (*d*)—ANIMAL TRANSPORT. | | | | |
| | | Detailed heads— | | | | |
| 52 | 47 | (1) Pay of officers . | | 7,80,000 | | 7,50,000 |
| 37 | 38 | (2) Pay of British soldiers . . . | | 1,80,000 | | 2,00,000 |
| 125 | 127 | (3) Pay of Indian officers and other ranks and establishments . | | 26,88,400 | | 26,61,400 |
| 9,809 | 9,684 | | | | | |
| 105 | 103 | | | | | |
| 688 | 685 | | | | | |
| 1,576 | 1,834 | | | | | |
| 771 | 751 | (4) Pay of followers . | | 1,47,000 | | 1,47,000 |
| | | (5) Kit and clothing allowances . . . | | 2,60,000 | | 2,56,000 |
| | | (6) Deferred pay to Indian troops . . | | .. | | 8,000 |
| | | (7) Miscellaneous allowances and expenses . | | 34,000 | | 35,000 |
| | | (8) *Deduct*—Credits for services rendered by Government transport to M. E. S., R. A. F. and A. F. I. units . . | | *2,000* | | *2,000* |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*). | 40,83,724 | 40,87,400 | 41,10,000 | 40,55,400 |
| | | Carried over . | 89,24,924 | 91,97,700 | 90,37,000 | 87,07,620 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head* (c).—*School of Cookery.*—Adequate and uniform training of all ranks who are required to cook for or to supervise the cooking arrangements of British units in India is given at the School of Cookery, Poona.

*Minor Head* (*d*)—*Animal Transport.*—The animal transport consists of the following :—

(*i*) 13 animal transport companies (mule) (3 troops).

(*ii*) 22 animal transport companies (mule) (4 troops).

(*iii*) 1 animal transport company (mule) (lower establishment) (2 troops)—charged to the Government of Burma.

(*iv*) 4 animal transport companies (camel) (Silladar).

(*v*) Zhob local transport (camel).

In addition, there are two animal transport training companies (mule), one at Lahore and the other at Meerut. The latter receive and train recruits and remount mules for the maintenance of transport units in peace and war and are responsible for the training of reservists.

2. The location of these transport units at various stations in India is designed to keep the expenditure on hired transport as low as possible.

Budget 1937-38 is Rs. ·32 lakh less than Budget 1936-37 due mainly to separation of Burma.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 89,24,924 | 91,97,700 | 90,37,000 | 87,07,620 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*e*)—MECHANICAL TRANSPORT UNITS. | | | | |
| | | Detailed heads— | | | | |
| 73 | 73 | (1) Pay of officers . | | 11,00,000 | | 11,55,340 |
| 155 | 155 | (2) Pay of British soldiers and Anglo-Indians . | | 7,00,000 | | 5,85,590 |
| 54 | 54 | (3) Pay of Indian officers | | | | |
| 3,087 | 3,079 | and other ranks and | | | | |
| 216 | 216 | establishments . . | | 27,40,000 | | 26,14,880 |
| 768 | 760 | | | | | |
| 2,836 | 2,838 | | | | | |
| 432 | 432 | | | | | |
| 222 | 222 | (4) Pay of followers . | | 50,000 | | 64,060 |
| | | (5) Kit and clothing allowances. . . | | 1,53,000 | | 1,54,160 |
| | | (6) Deferred pay to Indian troops . . . | | 75,000 | | 80,530 |
| | | (7) Miscellaneous allowances and expenses . . | | 46,000 | | 65,420 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*). | 49,03,430 | 48,64,000 | 47,00,000 | 47,19,980 |
| | | MINOR HEAD (*f*)—R. I. A. S. C. TRAINING GROUP. | | | | |
| | | Detailed heads— | | | | |
| 16 | 16 | (1) Pay of officers . | | 2,50,000 | | 2,59,430 |
| 13 | 12 | (2) Pay of British soldiers . . . | | 62,000 | | 56,800 |
| 10 | 10 | (3) Pay of Indian officers | | | | |
| 440 | 440 | and other ranks, stud- | | | | |
| 17 | 20 | ents and establishments | | 2,04,000 | | 1,96,420 |
| 22 | 24 | | | | | |
| 42 | 42 | (4) Pay of followers . | | 7,800 | | 8,000 |
| | | (5) Kit and clothing allowances. . . | | 21,500 | | 23,050 |
| | | (6) Deferred pay to Indian troops . . | | 2,500 | | 2,000 |
| | | (7) Miscellaneous allowances and expenses . | | 6,500 | | 7,700 |
| | | (8) *Deduct*—Credits on account of Mechanical Transport drivers trained for the R. A. F. | | *4,000* | | *4,000* |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*f*). | 5,79,238 | 5,50,300 | 5,80,000 | 5,49,400 |
| | | Carried over | 1,44,07,592 | 1,46,12,000 | 1,43,17,000 | 1,39,77,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Mechanical Transport Service.*—The units and formations comprising the Mechanical Transport Service in peace as reorganised in August 1936 are:

(*i*) Mechanical transport units (load carrying coys.; independent mechanical transport sections; mobile repair units and motor ambulance units).
(*ii*) Royal Indian Army Service Corps training group.
(*iii*) Technical inspectors of mechanical transport.
(*iv*) Headquarters, maintenance group (mechanical transport).
(*v*) Heavy repair shops (mechanical transport).
(*vi*) Central mechanical transport stores depot.
(*vii*) Vehicle reserve depot (mechanical transport).
(*viii*) Experimental section (mechanical transport).
(*ix*) Headquarters, Chaklala (included in mechanical transport units).

The duties assigned to the respective units and formations are described in detail under the respective minor heads.

Budget 1937-38 for the M. T. Services, *i.e.*, minor heads (*e*) to (1) is Rs. ·42 lakh more than Budget 1936-37 due mainly to the reorganisation of the mobile repair units partly counterbalanced by anticipated savings.

*Minor Head (e).—Mechanical Transport Units—*

There are—

(*i*) Load carrying units:—
  (*a*) Six mechanical transport companies equipped with 30 cwt. four or six-wheeled lorries consisting of a headquarter and four 30-cwt. four or six-wheeled sections each;
  (*b*) Four independent mechanical transport sections on the higher establishment, equipped with 3 ton six-wheeeld lorries;
  (*c*) Four independent mechanical transport sections on the lower establishment, equipped with 3 ton six-wheeled lorries; and
  (*d*) Eight independent mechanical transport sections, equipped with 30 cwt., four or six-wheeled lorries.
(*ii*) 6 motor ambulance units each consisting of:—
  (*a*) Headquaters;
  (*b*) One motor ambulance section;
  (*c*) Mobilization reserve vehicles and drivers for cavalry field ambulances and field ambulances (except for No. 3 M. A. U.);
  (*d*) Motor ambulances and drivers for duty with military hospitals.
(*iii*) Two mobile repair units each consisting of 1 Headquarters and 2 Sections.
(*iv*) Headquaters, Chaklala.

2. The mobile repair units do minor repairs of all vehicles dependent on them including staff cars and motor vehicles belonging to fighting units, *e.g.*, signals and sappers and miners

*Minor Head (f).—The R. I. A. S. C. Training Group.*—The R. I. A. S. C. training group consist of one headquarters, a mechanical transport training battalion and a R. I. A. S. C. school. The function of the R. I. A. S. C. training group is to train all ranks of the Royal Indian Army Service Corps in the duties of the supply, animal transport and mechanical transport services.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,44,07,592 | 1,46,12,000 | 1,43,17,000 | 1,39,77,000 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*g*)—TECHNICAL INSPECTORS OF MECHANICAL TRANSPORT. | | | | |
| | | Detailed heads— | | | | |
| 14 | 14 | (1) Pay of officers. . | | 2,40,000 | | 2,50,000 |
| 8 | 8 | (2) Pay of British soldiers | | 42,000 | | 44,000 |
| .. | .. | | | | | |
| 21 | 21 | (3) Pay of establish- | | | | |
| 12 | 12 | ments . . . | | 24,500 | | 23,600 |
| 2 | 2 | | | | | |
| 13 | 13 | (4) Pay of followers | | 2,300 | | 2,400 |
| | | (5) Kit and clothing allowances . . | | 1,500 | | 1,500 |
| | | (6) Deferred pay to Indian troops . . . | | 500 | | 500 |
| | | (7) Miscellaneous allowances and expenses . | | 3,500 | | 4,000 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*g*) | 3,35,016 | 3,14,300 | 3,22,000 | 3,26,000 |
| | | MINOR HEAD (*h*)—HEADQUARTERS MAINTENANCE GROUP, M. T. | | | | |
| | | Detailed heads— | | | | |
| 4 | 5 | (1) Pay of officers . | | 81,000 | | 88,500 |
| 4 | 3 | (2) Pay of British soldiers. | | 22,000 | | 13,500 |
| .. | .. | (3) Pay of Indian officers and other ranks and | | | | |
| 31 | 31 | establishments . . | | 80,000 | | 2,50,000 |
| 20 | 20 | (4) Temporary Labour . | | .. | | .. |
| 47 | 211 | (5) Kit and clothing | | | | |
| 19 | 27 | allowances . . | | 2,800 | | 6,730 |
| | | (6) Deferred pay to Indian troops . . | | 2,400 | | 770 |
| | | (7) Repairs to mechanical transport vehicles | | .. | | 2,500 |
| | | (8) Miscellaneous allowances and expenses . | | 4,000 | | 4,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*h*) . | 1,79,987 | 1,92,200 | 2,24,000 | 3,66,000 |
| | | Carried over | 1,49,22,595 | 1,51,18,500 | 1,48,63,000 | 1,46,69,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (g).—Technical Inspectors of Mechanical Transport.*—The inspecting staff inspects mechanically propelled vehicles, etc., on charge of units and sees (*i*) that repairs are properly executed and stores economically used and (*ii*) that all Government mechanically propelled vehicles are kept in a fit state for mobilisation.

*Minor Head (h).—Headquarters Maintenance Group, Mechanical Transport.*—This formation is responsible for standardising the system of repair in all heavy repair shops (M. T.) and exercising a general control over all maintenance units in the Royal Indian Army Service Corps (Mechanical Transport).

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,49,22,595 | 1,51,18,500 | 1,48,63,000 | 1,46,69,000 |
| | | SUB-HEAD C—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*i*).—HEAVY REPAIR SHOPS, M. T. | | | | |
| | | Detailed heads— | | | | |
| 18 | 27 | (1) Pay of officers . . | | 3,07,500 | | 3,35,000 |
| 84 | 76 | (2) Pay of British soldiers . . | | 4,06,000 | | 2,90,000 |
| 6 | 6 | (3) Pay of Indian officers | | | | |
| 116 | 119 | and other ranks and | | | | |
| 94 | 97 | establishments . | | 10,86,760 | | 10,84,600 |
| 932 | 940 | (4) Temporary labour . | | 29,000 | | 28,500 |
| 131 | 131 | (5) Kit and clothing allowances . . | | 38,940 | | 38,000 |
| | | (6) Deferred pay to Indian troops . . | | 4,000 | | 3,900 |
| | | (7) Miscellaneous allowances and expenses . . | | 20,500 | | 20,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*i*) . | 18,55,703 | 18,92,700 | 18,00,000 | 18,00,000 |
| | | MINOR HEAD (*j*)—CENTRAL MECHANICAL TRANSPORT STORES DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 5 | 13 | (1) Pay of officers . | | 85,000 | | 1,66,200 |
| 19 | 13 | (2) Pay of British soldiers | | 1,25,000 | | 65,000 |
| .. | .. | (3) Pay of Indian officers | | | | |
| 15 | 15 | and other ranks and | | | | |
| 123 | 125 | establishments . . | | 2,23,000 | | 2,26,500 |
| 26 | 26 | (4) Temporary labour . | | .. | | .. |
| 90 | 90 | (5) Kit and clothing allowances . . | | 3,000 | | 3,300 |
| | | (6) Deferred pay to Indian troops . . | | 600 | | 1,000 |
| | | (7) Miscellaneous allowances and expenses . | | 11,000 | | 11,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*j*) . | 4,42,524 | 4,47,600 | 4,70,000 | 4,73,000 |
| | | Carried over . | 1,72,20,822 | 1,74,58,800 | 1,71,33,000 | 1,69,42,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (i)—Heavy Repair Shops (M. T.).*—There are four heavy repair shops located at Chaklala, Quetta, Bannu and Deolali. Major repairs including complete overhauls and retrieving of mechanical transport stores are carried out in these workshops. All training of artificer apprentices is now carried out in Heavy Repair Shop (M. T.) Class I, Chaklala. With effect from 1st April 1936, 22 vacancies per year within the present sanctioned establishment of apprentices are being filled by Anglo-Indian boys.

*Minor Head (j)—Central M. T. Stores Depot.*—This depot deals with the receipt, storage and issue of spare parts, tyres, material and accessories required for all mechanically propelled vehicles. The depot is also responsible for the preparation of the specification and compilation of drawings of spare parts, etc.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward. | 1,72,20,822 | 1,74,58,800 | 1,71,33,000 | 1,69,42,000 |
| | | SUB-HEAD C.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| | | MINOR HEAD (*k*)—VEHICLE RESERVE DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 2 | 5 | (1) Pay of officers . | | 31,900 | | 64,000 |
| 8 | 7 | (2) Pay of British soldiers . . | | 45,000 | | 31,000 |
| 1 | 2 | (3) Pay of Indian officers | | | | |
| 102 | 242 | and other ranks and | | | | |
| 13 | 15 | establishments . . | | 90,000 | | 1,30,000 |
| 22 | 22 | (4) Temporary labour . | | 1,500 | | 1,500 |
| 89 | 91 | (5) Kit and clothing allowances . . . | | 6,500 | | 12,000 |
| | | (6) Defferred pay to Indian troops | | 1,900 | | 2,500 |
| | | (7) Miscellaneous allowances and expenses . | | 3,700 | | 4,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*k*) . | 1,55,169 | 1,80,500 | 2,01,000 | 2,45,000 |
| | | MINOR HEAD (*l*)—EXPERIMENTAL SECTION, M. T. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . | | 47,700 | | 53,800 |
| 8 | 8 | (2) Pay of British soldiers | | 27,500 | | 27,200 |
| .. | .. | (3) Pay of Indian officers | | | | |
| 9 | 9 | and other ranks and | | | | |
| 3 | 3 | establishments . . | | 24,500 | | 22,800 |
| 13 | 13 | (4) Temporary labour . | | .. | | .. |
| 4 | 4 | (5) Kit and clothing allowances . . | | 1,400 | | 1,300 |
| | | (6) Deferred pay to Indian troops . . | | 500 | | 500 |
| | | (7) Miscellaneous allowances and expenses . | | 400 | | 400 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*l*) . | 99,648 | 1,02,000 | 1,03,000 | 1,06,000 |
| | | MINOR HEAD (*m*) MILITARY LAUNCHES . | | 2,75,700 | | 1,80,000 |
| | | *Deduct*—Emergency cut in pay . | | .. | | .. |
| | | TOTAL MINOR HEAD (*m*) . | 86,421 | 2,75,700 | 1,00,000 | 1,80,000 |
| | | | 1,75,62,060 | 1,80,17,000 | 1,75,37,000 | 1,74,73,000 |
| | | *Deduct*—Transfers from the Defence Reserve Fund | .. | .. | .. | *1,80,000* |
| | | TOTAL SUB-HEAD C | 1,75,62,060 | 1,80,17,000 | 1,75,37,000 | 1,72,93,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (k).—Vehicle Reserve Depot, M. T.*—This depot deals with the receipt and issue to units of mechanically propelled vehicles imported from the United Kingdom and those for repairs in Heavy Repair Shop (M. T.) Class I Chaklala. This unit also looks after the mobilization reserve of mechanical transport vehicles, the fit vehicles of the repair reserve awaiting issue to units in replacement of unserviceable vehicles and those passing in and out of heavy repair shop before and after repairs.

*Minor Head (l).—Experimental Section (M. T.).*—Experimental trials on vehicles and equipment are carried out in this unit.

*Minor Head (m).—Military Launches.*—

Budget 1937-38 is Rs. ·96 lakh less than Budget 1936-37 due to smaller provision for the replacement of military launches.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD D.—REMOUNT DEPOTS AND BREEDING OPERATIONS. | | | | |
| | | MINOR HEAD (*a*)—REMOUNT DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 11 | 14 | (1) Pay of officers . . | | 1,69,750 | | 1,92,000 |
| 14 | 12 | (2) Pay of British soldiers and assistant surgeons | | 80,000 | | 60,400 |
| 5 | 4 | (3) Pay of Indian officers and other ranks . . | | 5,600 | | 4,700 |
| 1,676 | 224 | (4) Pay of permanent establishments . . | | 3,09,000 | | 90,000 |
| | | (5) Pay of temporary establishments and labour . . | | 1,88,320 | | 3,90,300 |
| | | (6) Kit and clothing allowance . . . | | 3,000 | | 2,320 |
| | | (7) Miscellaneous allowances and expenses. | | 93,850 | | 89,380 |
| | | (8) Construction, repairs and maintenance of buildings, roads, drains, etc . | | 1,37,300 | | 1,50,900 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 11,06,396 | 9,91,820 | 10,05,000 | 9,80,000 |
| | | MINOR HEAD (*b*)—CULTIVATION FARMS. | | | | |
| | | Detailed heads— | | | | |
| 27 | 13 | (1) Pay of permanent establishments . . | | 10,000 | | 9,180 |
| | | (2) Pay of temporary establishments and labour | | 3,00,000 | | 2,99,620 |
| | | (3) Miscellaneous allowances and expenses . | | 79,740 | | 77,200 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) | 3,86,157 | 3,89,740 | 3,84,000 | 3,86,000 |
| | | MINOR HEAD (*c*)—BREEDING OPERATIONS. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers . . | | 1,30,000 | | 1,20,000 |
| 1 | 1 | (2) Pay of British soldiers. | | 4,000 | | 4,100 |
| 5 | 6 | (3) Pay of Indian Officers. | | 21,800 | | 24,400 |
| 1,182 | 250 | (4) Pay of permanent establishments . . | | 3,13,570 | | 1,59,200 |
| | | (5) Pay of temporary establishment and labour | | 11,830 | | 1,36,390 |
| | | (6) Miscellaneous allowances and expenses . | | 60,710 | | 68,130 |
| | | (7) Feed of animals . . | | 22,000 | | 25,000 |
| | | (8) Prizes and premiums paid to horse breeders from branding and covering fees . . | | 11,410 | | 11,450 |
| | | (9) Construction, repairs and maintenance of buildings roads and drains, etc. . . | | 30,120 | | 33,330 |
| | | *Deduct*—Emergency cut in pay . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . | 6,63,926 | 6,05,440 | 5,75,000 | 5,82,000 |
| | | MINOR HEAD (*d*)—REMOUNT SQUADRON : | | | | |
| 148 | 148 | (1) Pay of Indian officers and other ranks . . | | 46,400 | | 43,400 |
| | | (2) Kit and clothing allowances . . . . | | 4,600 | | 4,600 |
| | | TOTAL MINOR HEAD (*d*) . | .. | 51,000 | 45,000 | 48,000 |
| | | TOTAL SUB-HEAD D | 21,56,479 | 20,38,000 | 20,09,000 | 19,96,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head (D).—Remount Depots and Breeding Operations :—*

The army remount department is responsible for the supply of all classes of animals to the Army in India. Full grown riding horses and mules up to the number procurable are purchased in India and supplied direct to units.

2. The army remount department maintains 313 horses and 212 donkey stallions in order to encourage the breeding in India by private breeders of horses and mules suitable for the Army. There are five breeding areas with Headquarters at Rawalpindi, Sargodha, Lyallpore and Montgomery (Punjab) and Meerut (U. P.), and two breeding studs, *viz.*, one at Mona (Punjab) for the production of donkey stallions and the other at Ahmednagar (Deccan) for the breeding of horse stallions.

3. Mules, camels and bullocks according to requirements and about fifty full grown Indian horses are purchased yearly in India. In addition, a large number of young stock horses and mules are purchased and reared in the young stock depôts at Mona and Sargodha (Punjab) for issue to the Army when full grown. The authorised establishment of animals of these depots is 3,335 young stock horses, 2,700 young stock mules and 550 full grown mules and 240 Indian remounts.

4. As the full requirements of the army in India (about 3,000 horses and 2,000 mules) cannot be met from the above source, about 1,790 horses, and 330 mountain artillery mules are imported from overseas.

5. There are two Australian remount depots, *viz.*, at Ahmednagar (Deccan), and Saharanpur (U.P.) where imported horses are acclimatized for about nine months before issue to the service. The authorised complement of animals in these depots is 1,644 Australian horses (including war reserve) and 50 full grown equipment mules, besides which up to 300 horses may be boarded out to private individuals and 116 horses are maintained at the Equitation School, Saugor.

6. In addition to horses and mules, the army remount department also maintains 1,185 bullocks for farming operations and hackney work.

7. Budget 1937-38 is Rs. .42 lakh less than Budget 1936-37 due to anticipated savings.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37 | Revised Estimate 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD E.—ARMY VETERINARY SERVICES. | | | | |
| | | MINOR HEAD (*a*)—VETERINARY HOSPITALS. | | | | |
| | | Detailed heads— | | | | |
| 52 | 51 | (1) Pay of officers . | | 5,66,660 | | 5,40,620 |
| 3 | 3 | (2) Pay of British soldiers | | 17,000 | | 12,000 |
| 784 | 780 | (3) Pay of Indian officers and other ranks and establishments . . | | 3,28,440 | | 3,37,880 |
| 89 | 87 | (4) Pay of followers . | | 17,000 | | 17,000 |
| | | (5) Kit and clothing allowances. . . | | 21,000 | | 21,000 |
| | | (6) Miscellaneous allowances and expenses . | | 21,700 | | 22,500 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*). | 9,29,679 | 9,71,800 | 9,12,000 | 9,51,000 |
| | | MINOR HEAD (*b*)—VETERINARY SCHOOLS AND CENTRAL VETERINARY LABORATORY. | | | | |
| | | Detailed heads— | | | | |
| 2 | 4 | (1) Pay of officers . | | 37,070 | | 75,470 |
| 1 | 1 | (2) Pay of British soldiers | | 3,050 | | 6,050 |
| 2 | 10 | (3) Pay of Indian officers and other ranks and establishments . | | 1,370 | | 4,910 |
| | | (4) Kit and clothing allowances . . . | | 90 | | 220 |
| | | (5) Miscellaneous allowances and expenses . | | 420 | | 1,350 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*). | 48,396 | 42,000 | 45,000 | 88,000 |
| | | MINOR HEAD (*c*)—VETERINARY RECORD OFFICE. | | | | |
| | | Detailed heads— | | | | |
| 5 | 5 | (1) Pay of establishment | | 4,500 | | 4,050 |
| | | (2) Miscellaneous allowances and expenses . | | 700 | | 950 |
| | | (3) *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . | 6,118 | 5,200 | 5,000 | 5,000 |
| | | *Training of Military Veterinary students at the Punjab Veterinary College, Lahore* . | | .. | .. | .. |
| | | TOTAL SUB-HEAD E. . | 9,84,193 | 10,19,000 | 9,62,000 | 10,44,000 |

## ADMINISTRATIVE SERVICES--*contd.*

EXPLANATIONS.

*Minor Head* (*a*).—*Veterinary Hospitals.*—The army veterinary services are responsible for the welfare of the animals of the army, including those of remount depots and military farms department, about 75,000 in number, and for the promotion of efficiency by preventing disease and reducing wastage amongst them. The organisation consists of 20 veterinary hospitals, class I, 24 veterinary hospitals, class II, 25 branch veterinary hospitals and 9 sick lines. The staff and establishment maintained consists of 64 British officers (including a leave reserve of 5), 15 Indian Commissioned officers, 4 British other ranks, 122 veterinary assistant surgeons, 623 Indian other ranks (including 77 reservists), 57 clerical establishments and 89 followers, class I. The Indian other ranks organised into 14 sections are posted to veterinary hospitals during peace, and form a cadre designed to supply trained technical personnel to all veterinary units on mobilisation. All sick and injured animals are treated in veterinary hospitals.

*Minor Head* (*b*).—There are two army veterinary schools located at Ambala and Poona. Their functions include the technical training of Indian army veterinary corps personnel and training of officers, warrant and non-commissioned officers and men of the British and India units in veterinary first aid and animal hygiene.

*Minor Head* (*c*).—The veterinary record office at Ambala maintains and deals with the records of service of all veterinary personnel serving in India, excluding British officers.

*Minor Heads* (*a*) *to* (*c*).—Budget 1937-38 is Rs. ·25 lakh more than Budget 1936-37 due mainly to increased pay of R. A. V. C. officers.

MAIN HEAD 2—

| Numbers, 1936-37. | Numbers, 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD F.—INDIAN ARMY ORDNANCE CORPS. | | | | |
| | | MINOR HEAD (*a*)—ARSENALS, ORDNANCE AND CLOTHING DEPOTS AND INSPECTORATE OF GENERAL STORES AND CLOTHING. | | | | |
| | | Detailed heads— | | | | |
| 89 | 90 | (1) Pay of officers . . | | 11,30,000 | | 11,08,470 |
| 495 | 479 | (2) Pay of British other ranks . . . | | 24,37,000 | | 23,26,070 |
| 1,454 | 1,393 | (3) Pay of Indian officers and other ranks. . | | 5,26,000 | | 5,06,180 |
| 547 | 526 | (4) Pay of medical, clerical and menial establishments and railway staff | | 5,80,000 | | 5,86,000 |
| 122 | 117 | (5) Temporary establishments in stores section. | | 11,34,000 | | 12,68,900 |
| | | (6) Temporary establishments in workshops . | | 9,75,000 | | 9,77,100 |
| 85 | 85 | (7) Pay of artificers . | | 1,20,000 | | 1,26,000 |
| — | 66 | (8) Pay and allowances of Indian Armourers of the I. A. O. C. . | | .. | | 28,000 |
| | | (9) Kit and clothing allowances. . . | | 77,000 | | 74,280 |
| | | (10) Miscellaneous allowances and expenses . . . | | 1,20,000 | | 1,35,000 |
| | | (11) *Deduct*—Credit for storage charges . . | | *74,000* | | *40,000* |
| | | *Deduct*—Emergency cut in pay . . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*). | 69,39,849 | 70,25,000 | 71,77,000 | 70,96,000 |
| | | MINOR HEAD (*b*)—I. A. O. C. SCHOOL OF INSTRUCTION. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . | | 41,300 | | 45,630 |
| 4 | 4 | (2) Pay of British Soldiers . . . | | 19,550 | | 18,350 |
| 18 | 21 | (3) Pay of Indian officers and other ranks . | | 7,000 | | 7,210 |
| 13 | 14 | (4) Pay of establishments | | 14,010 | | 15,780 |
| | | (5) Kit and clothing allowances . . . | | 890 | | 790 |
| | | (6) Miscellaneous allowances and expenses . | | 1,250 | | 1,240 |
| | | *Deduct*—Emergency cut in pay . . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*). | 80,948 | 84,000 | 84,000 | 89,000 |
| | | TOTAL SUB-HEAD F . . | 70,20,797 | 71,09,000 | 72,61,000 | 71,85,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (a)—Arsenals, Ordnance and Clothing Depots and Inspectorate of General Stores and Clothing—*

*Arsenals and Ordnance Depots.*—There are at present five arsenals at Rawalpindi, Ferozepore, Kirkee, Quetta and Allahabad and four ordnance depots at Fort William, Bombay, Drigh Road (Karachi) and Lahore, under the executive control of the Chief Ordnance Officers or Ordnance Officers in Charge. They are administered by the Director of Ordnance Services, under the Master General of the Ordnance in India. The functions of the organisation are the receipt, storage, repair and issue to troops, in their respective areas, of all equipment and ordnance stores, including barrack, hospital and miscellaneous equipment, also the maintenance of war and mobilization reserves. The arsenals at Kirkee, and Quetta and the ordnance depots at Drigh Road and Lahore also stock clothing stores for supply to troops in their respective areas. The arsenal at Rawalpindi undertakes the receipt, washing, repair and issue of all extra winter clothing required by troops in the Northern Command, while the arsenal at Quetta acts similarly in respect of the troops in Western Command. The equipment and stores stocked in arsenals and ordnance depots are obtained from ordnance factories in India, by purchase abroad and by purchase in India. Workshops are attached to arsenals and certain ordnance depots where minor repairs to stores and petty manufacture are carried out.

2. *Clothing Depots.*—There is a clothing depot at Shahjahanpore. This depot is under the control of an ordnance officer acting under the Director of Ordnance Services. It is maintained for retailing clothing to troops and it also holds working stocks and war and mobilization reserves. Clothing stores and necessaries are obtained from the Army Clothing Factory, Shahjahanpur and by purchase in India and abroad.

3. *Inspectorate of General Stores and Clothing—*

There are at present five inspectorates at Bombay, Cawnpore, Hastings, Rawalpindi and Shahjahanpur under the executive control of the Chief Inspector of Stores and clothing, Cawnpore (with Assistant Inspectors at Cawnpore and Calcutta.)

This Inspectorate is administered by the Director of Ordnance Services. The functions of the organisation are :—

(*a*) to inspect the outturn of the Harness and Saddlery and Clothing Factories;

(*b*) to carry out the initial inspection and chemical tests as necessary of general stores which include brushware, hardware, oils, paints, soaps, glass, earthenware, textiles, rubber and leather stores; and

(c) to carry out the initial inspection of clothing and clothing stores, boots, blankets, etc.

In addition, each of the above officers advises the Director of Artillery on all technical questions concerned with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the Army.

4. The provision under head 2-F (*a*) is exclusive of the cost of all I. A. O. C. establishment employed at Army Headquarters and of the I. A. O. C. officers at Command and District Headquarters. The cost of the I. A. O C. establishments employed at those Headquarters amounts to Rs. 3,65,270 and Rs. 2,80,570 provided under Head 4—A (*g*) Master General of the Ordnance Branch and Head 4—B and C Staff of Commands and Districts, respectively.

*Minor Head (b).—I. A. O. C. School of Instruction—*

This school is located at Kirkee and was established in 1927. Its function is to train officers and men of the I. A. O. C. and to give practical instruction in the care and inspection of ammunition, equipment, general stores and clothing. The capacity of the school is 84 officers and men. The average number of students in the school in 1935-36 was 55. Three courses of about 3 to 5 months' duration are held yearly.

*Sub-Head F.*—Budget 1937-38 is Rs. ·76 lakh more than Budget 1936-37 due mainly to certain reorganisations and larger provision for temporary labour consequent on the anticipated increase in stores to be handled partly counterbalanced by savings due to separation of Burma and Indianisation.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD G.—EDUCATION OF MILITARY STUDENTS AT MEDICAL COLLEGES AND SCHOOLS. | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of instructional staff | | 12,520 | | 13,140 |
| | | (2) Pay of students | | 72,620 | | 69,030 |
| | | (3) Kit and clothing allowances | | 1,410 | | 830 |
| | | (4) Miscellaneous allowances and expenses | | 11,130 | | 9,600 |
| | | (5) Capitation payments to Local Governments | | 1,09,320 | | 99,400 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL SUB-HEAD G. | 2,18,318 | 2,07,000 | 2,07,000 | 1,92,000 |
| | | SUB-HEAD H.—CENTRAL DISPOSALS ORGANISATION. | | | | |
| | | Detailed head— | | | | |
| | | (1) Disposals dump maintenance expenses | | | | |
| | | TOTAL SUB HEAD H. | .. | .. | .. | .. |
| | | SUB HEAD I.—MEDICAL SERVICES. | | | | |
| | | MINOR HEAD (*a*) HOSPITALS INCLUDING HEADQUARTERS No. 31 COMPANY, R. A. M. C. | | | | |
| | | Detailed heads— | | | | |
| 508 | 522 | (1) Pay of officers | | 74,56,110 | | 70,42,480 |
| 413 | 401 | (2) Pay of Royal Army Medical Corps other ranks | | 6,82,760 | | 6,57,420 |
| 867 | 803 | (3) Pay of assistant and sub-assistant surgeons | | 25,09,680 | | 22,31,740 |
| 321 | 312 | (4) Pay of nurses and matrons | | 10,65,030 | | 10,55,760 |
| | | (5) Pay of Indian subordinate personnel | | 1,67,670 | | 1,39,460 |
| 12,552 | 12,003 | (6) Pay of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps | | 21,65,530 | | 20,52,960 |
| | | (7) Kit and Clothing allowances | | 2,40,160 | | 2,22,120 |
| | | (8) Miscellaneous and incidental expenses | | 4,01,620 | | 4,02,930 |
| | | (9) Charges on account of X-Ray installations | | 80,000 | | 78,500 |
| | | (10) Customs duty charges | | 4,540 | | 4,500 |
| | | (11) Grants for upkeep of laboratories | | 36,940 | | 36,770 |
| | | (12) *Deduct*—Credits on account of hospital charges of R. A. F. personnel | | *61,640* | | *62,000* |
| | | (13) *Deduct*—Credits on account of dentistry charges of R. A. F. personnel | | *6,400* | | *6,640* |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 1,43,51,137 | 1,47,42,000 | 1,44,41,000 | 1,38,56,000 |
| | | MINOR HEAD (*b*)—CONVALESCENT HOMES FOR OFFICERS. | | 12,000 | | 12,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) | 10,674 | 12,000 | 12,000 | 12,000 |
| | | TOTAL SUB-HEAD I. | 1,43,61,811 | 1,47,54,000 | 1,44,53,000 | 1,38,68,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Sub-Head G.—Medical Colleges and Schools.*—The provision represents the cost of education and training of military medical students in the medical colleges at Calcutta, Bombay and Madras and in the medical schools at Agra, Amritsar and Stanley Medical School, Madras before appointment as military assistant surgeons or sub-assistant surgeons. They are primarily recruited and trained for military duty, but a portion is employed in the Civil Department and is liable to be recalled to military duty in case of emergency.

Budget 1937-38 is Rs. ·15 lakh less than Budget 1936-37 due to reduction in the number of students owing to the decision to recruit qualified sub-assistant surgeons direct.

*Sub-Head 2-H.—Central Disposals Organization.*—The Central Disposals Organisation was originally created in July 1926 and now consists of:—

(1) Headquarters Organisation which forms part of the Contracts Directorate under the Master General of Ordnance in India.

(2) A dump at Moghalpura—This is at present closed and no provision is, therefore, included. It may, however, be re-opened at any time the activities of the organisation so demand.

*Sub-Head I.—Medical Services—*

The Medical Services are organised mainly into (I) British Military Hospitals, (II) Indian Military Hospitals, (III) Indian Hospital Corps and (IV) Military Food Laboratory. The British Military Hospitals are entrusted with the medical and sanitary care of all British officers, British other ranks and their families (including children), while the Indian Military Hospitals are generally responsible for the treatment, etc., of Indian officers, Indian other ranks and all classes of followers whose pay and allowances are paid from the Defence Estimates. In order to effect economy it has been arranged at certain stations that Indian Military Hospitals should have small British sections attached to them and *vice versa* instead of having two complete hospitals at the same station. The Indian Hospital Corps is organised in connection with the maintenance, training and upkeep of the records of the Indian Hospital Corps personnel employed in hospitals for British and Indian troops and their families and in field medical units when mobilised. The Military Food Laboratory advises the Director of Contracts whether the samples of foodstuffs tendered to him are of suitable quality, tests supplies by comparison with the samples and assists by expert advice in regulating the turnover of stocks and reserve. The hospitals are classified according to the strength of the garrison at each station. At present there are 27 hospitals first class, 19 second class, 34 third class, 32 fourth class and 23 fifth class, which are open throughout the year except at certain hill stations, where they are only open for a portion of the year varying between 6 and 8 months. The sick treated in these hospitals are roughly 2·67 per cent. of British troops, 1·57 per cent. of Indian troops and 1·07 per cent. of followers. The staff and establishments maintained for this purpose including those employed at the headquarters of the Indian Hospital Corps Companies are 217 Royal Army Medical Corps officers, 311 Indian Medical Service officers, 26 Dental officers, 360 Royal Army Medical Corps other ranks, 41 Army Dental Corps other ranks, 269 nurses, 43 matrons, 316 assistant surgeons, 524 sub-assistant surgeons, 8,668 Indian Hospital Corps personnel and 3,335 reservists. In addition, 155 Mechanical Transport drivers for running the motor ambulances and other miscellaneous establishments (*e.g.*, ayahs, female sweepers, X-ray mechanics, etc.) are maintained.

Budget 1937-38 is Rs. 8·86 lakhs less than Budget 1936-37 due mainly to the separation of Burma and an over-estimate in 1936-37.

MAIN HEAD 2.—

| Numbers, 1936-37 | Numbers, 1937-38 | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD J.—MILITARY ACCOUNTS OFFICES. | | | | |
| | | MINOR HEAD (*a*)—MILITARY ACCOUNTANT GENERAL. | | | | |
| | | Detailed heads— | | | | |
| 9 | 9 | (1) Pay of officers . | | 1,38,000 | | 1,51,000 |
| 156 | 222 | (2) Pay of establishments | | 4,28,000 | | 4,53,000 |
| | | (3) Miscellaneous . | | 1,22,000 | | 1,56,300 |
| | | (4) Transportation . | | 25,000 | | 30,700 |
| | | (5) Leave passage concessions . . . | | 2,000 | | 2,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*). | 6,29,933 | 7,15,000 | | 7,93,000 |
| | | MINOR HEAD (*b*)—COMMANDS AND DISTRICTS OFFICES. | | | | |
| | | Detailed heads— | | | | |
| 116 | 112 | (1) Pay of officers . . | | 10,60,000 | | 10,61,000 |
| 3,163 | 3,058 | (2) Pay of establishments | | 57,80,000 | | 56,05,000 |
| | | (3) Miscellaneous . . | | 2,08,000 | | 2,08,000 |
| | | (4) Transportation . | | 2,49,000 | | 2,36,200 |
| | | (5) Leave passage concessions . . | | 13,000 | | 7,000 |
| | | (6) Charges for payment of pensions . | | 3,31,000* | | 3,35,000* |
| | | (7) Military Treasure Chests . . . | | 14,000 | | 12,800 |
| | | (8) *Deduct*—Credits for services rendered to other Departments, etc. . . . | | *73,000* | | *78,000* |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 75,28,479 | 75,82,000 | | 73,87,000 |
| | | Carried over . | 81,58,412 | 82,97,000 | | 81,80,000 |

*The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

The Military Accounts Department in its superior personnel is at present composed of a cadre of 55 officers including military officers, borne on the supernumerary list, European civilians and Indian civilians, latest and future recruitments being confined almost entirely to the last mentioned class. The department is under the control of the Finance Department of the Government of India.

2. The present organisation is as follows :—

(1) At the head of the Department, there is a Military Accountant General whose functions are :—

(i) To administer the department, under the control of the Financial Adviser, Military Finance.

(ii) To organise the arrangements for the disbursement of pay to officers and men of the Defence Services.

(iii) To maintain a record of Defence Services expenditure and receipts in such a form as will be of the greatest help to the military and financial authorities.

(iv) To examine all general questions of accounting and audit.

(v) To deal with all work connected with India's claims against His Majesty's Government in respect of Indian troops employed overseas and of stores supplied to overseas garrisons; as well as all work connected with claims from His Majesty's Government arising out of the employment of British troops in India, etc.

(vi) To deal with all questions connected with (including disbursement of) the pay and allowances of the staff employed at Army Headquarters.

(vii) To control the work relating to the audit of the Army List and to conduct scale audit of the establishments of the various Departments of the Army.

(viii) To inspect every year, either personally or by a Deputy, one or more of the Command and District Controllers' offices and of those of the Controllers of Army Factory, Royal Air Force and Royal Indian Naval Accounts.

(2) At the Headquarters of each of the 4 Army Commands, there is a Command Controller. The Command Controllers are Financial Advisers to the General Officers Commanding-in-Chief of the Commands, as well as to the Commanders of Districts and Independent Brigades. The Command Controllers are, in addition, the chief authority for accounts and for internal audit in their respective commands and they also assist the General Officers Commanding-in-Chief and the District Commanders, in the preparation of all estimates and furnish them regularly with such statistics relating to accounts as they may require to control expenditure against grants placed at their disposal. The following list shows the Command Controllers and the Districts and Brigades for the accounts of which they are responsible:—

| Command Controllers. | Districts and Brigades dealt with in each Command office |
|---|---|
| Controller of Military Accounts, Northern Command. | Peshawar, Rawalpindi, Kohat and Waziristan Districts. |
| Controller of Military Accounts, Southern Command. | Deccan, Bombay, Madras and Central Provinces Districts and Poona Independent Brigade. |
| Controller of Military Accounts, Eastern Command. | Meerut, Presidency and Assam and Lucknow Districts and Delhi Brigade. |
| Controller of Military Accounts, Western Command. | Baluchistan District, Sind Independent Brigade Area and Zhob Area. |

(3) There is also a Controller of Military Accounts for Lahore District. With this office both the pension offices previously situated at Lahore and Mhow have been amalgamated and the officer-in-charge of the combined office has been designated the Controller of Military Accounts and Pensions, Lahore. This office deals with the payment, audit and adjustment of all claims to pension, passages and service funds excepting I. O. D. and I. O. F. W. P. Funds.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 81,58,412 | 82,97,000 | | 81,80,000 |
| | | SUB-HEAD J.—MILITARY ACCOUNTS OFFICES—*contd.* | | | | |
| | | MINOR HEAD (*c*)—ARMY FACTORY ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of officers . | | 1,35,000 | | 1,30,000 |
| 535 | 537 | (2) Pay of establishments | | 9,27,000 | | 9,44,000 |
| | | (3) Miscellaneous . . | | 18,000 | | 18,000 |
| | | (4) Transportation. | | 19,000 | | 16,500 |
| | | (5) Leave passage concessions . . . | | .. | | .. |
| | | (6) Charges for payment of pensions . . | | 12,000* | | 12,500* |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) | 11,32,279 | 11,11,000 | | 11,21,000 |
| | | MINOR HEAD (*d*)—CONTROLLER OF ROYAL AIR FORCE ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 4 | 4 | (1) Pay of officers. . | | 47,700 | | 46,000 |
| 91 | 93 | (2) Pay of establishments. | | 1,59,500 | | 1,68,000 |
| | | (3) Miscellaneous . . | | 6,000 | | 8,500 |
| | | (4) Transportation | | 19,400 | | 14,500 |
| | | (5) Leave passage concessions . . | | .. | | .. |
| | | (6) Percentage charges for works audit . . | | 15,400 | | 13,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*) . | 2,32,508 | 2,48,000 | | 2,50,000 |
| | | MINOR HEAD (*e*)—CONTROLLER OF NAVAL ACCOUNTS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . . | | 26,700 | | 28,000 |
| 76 | 76 | (2) Pay of establishments | | 1,45,500 | | 1,49,000 |
| | | (3) Miscellaneous . . | | 3,500 | | 3,500 |
| | | (4) Transportation . | | 1,300 | | 1,100 |
| | | (5) Leave passage concessions . . . | | .. | | .. |
| | | (6) *Deduct*—Credits for services rendered to other Departments, etc. . . . | | *33,000* | | *32,600* |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) . | 1,36,798 | 1,44,000 | | 1,49,000 |
| | | TOTAL SUB-HEAD J. . | 96,59,997 | 98,00,000 | 98,00,000 | 97,00,000 |

* The provision under this detailed head is intended to meet charges connected with the disbursement of Military Pensions by agencies other than the Military Accounts Department. The agencies are employed for the convenience of pensioners.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(4) There are separate Controllers for Army Factory Accounts, Royal Air Force Accounts and Naval Accounts. The first named officer deals with the accounts (including the cost accounts) of Army Ordnance and Clothing Factories and Depots, which also undertake the manufacture of clothing for troops, and is the financial adviser of the administrative authorities concerned. He has a central office at Calcutta with subordinate offices at each of the factories. This office also deals with railway charges and I. O. D and I. O.F. W. P. Fund.

3. The cardinal principles of the existing system of accounts are:—

(*a*) The concentration of the issue of funds at certain central stations (*viz.*, the offices of the various Controllers).

(*b*) The local preparation of pay accounts, by accountants and clerks of the Military Accounts Department attached to the units, formations, etc.

(*c*) The maintenance of proper accounts of manufacture at all manufacturing establishments by accountants and clerks of the Military Accounts Department.

(*d*) The audit of store accounts by a system of local audit which includes a continuous verification of stock.

4. Budget 1937-38 is Rs. 1 lakh less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by provision for increments to establishments.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Actuals, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | **SUB-HEAD K.—ECCLESIASTICAL ESTABLISHMENTS.** | | | | |
| | | **MINOR HEAD (a)—PRESBYTERIAN CHURCH.** | | | | |
| | | Detailed heads— | | | | |
| 7 | 6 | (1) Pay of chaplains . | | 65,400 | | 49,200 |
| | | (2) Incidental expenses . | | 2,970 | | 3,400 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a). | 63,158 | 68,370 | | 52,600 |
| | | **MINOR HEAD (b)—CHURCH OF ROME.** | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains . | | 2,37,600 | | 2,25,720 |
| | | (2) Incidental expenses . | | 18,640 | | 16,740 |
| | | TOTAL MINOR HEAD (b) | 2,56,198 | 2,56,240 | | 2,42,460 |
| | | **MINOR HEAD (c)—METHODIST CHURCH.** | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains . | | 77,100 | | 79,670 |
| | | (2) Incidental expenses . | | 21,170 | | 20,170 |
| | | TOTAL MINOR HEAD (c) . | 1,01,890 | 98,270 | | 99,840 |
| | | **MINOR HEAD (d)—BAPTIST AND CONGREGATIONAL CHURCHES.** | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of chaplains . | | 23,160 | | 23,160 |
| | | (2) Incidental expenses . | | 3,060 | | 3,040 |
| | | TOTAL MINOR HEAD (d) . | 27,336 | 26,220 | | 26,200 |
| | | **MINOR HEAD (e)—*Deduct*—PROPORTIONATE COST OF ECCLESIASTICAL ESTABLISHMENTS RECOVERABLE FROM THE ROYAL AIR FORCE . . . .** | | *14,100* | | *14,100* |
| | | TOTAL SUB-HEAD K. . | 4,48,582 | 4,35,000 | 4,50,000 | 4,07,000 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Sub-Head K.—Ecclesiastical Establishments.*—Under this head are provided certain charges on religious ministration of British troops and their families.

Budget 1937-38 is Rs. ·28 lakh less than Budget 1936-37 due mainly to separation of Burma and reduction in the number of chaplains.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD L.—CANTONMENTS. | | | | |
| | | MINOR HEAD (*a*)—ADMINISTRATIONS. | | | | |
| | | Detailed heads— | | | | |
| 52 | 95 | (1) Pay of officers . | | 7,20,200 | | 5,40,000 |
| | | (2) Pay of establishments | | 37,000 | | 43,360 |
| | | (3) Incidental and miscellaneous expenses . | | 8,200 | | 10,000 |
| | | (4) Telephones . . | | 800 | | 1,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 7,45,942 | 7,66,200 | 6,93,000 | 5,94,360 |
| | | MINOR HEAD (*b*)—GRANT-IN-AID TO CANTONMENT FUNDS AND SUPPLY OF WATER. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Ordinary grants-in-aid. | | 59,800 | | 2,05,000 |
| | | (2) Special grants-in-aid . | | 75,000 | | 75,000 |
| | | (3) Cost of water supplied by M. E. S. to non-entitled consumers . | | 10,33,000 | | 9,83,000 |
| | | *Deduct—Receipts on above account* . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 10,43,305 | 11,67,800 | 11,68,000 | 12,63,000 |
| | | MINOR HEAD (*c*)—MILITARY ESTATES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of establishments . . . | | 1,16,000 | | 1,79,640 |
| | | (2) Incidental and miscellaneous expenses . | | 78,000 | | 90,000 |
| | | (3) Telephones . . | | 1,000 | | 1,000 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) | 1,96,253 | 1,95,000 | 1,95,000 | 2,70,640 |
| | | TOTAL SUB-HEAD L. . | 19,85,500 | 21,29,000 | 20,56,000 | 21,28,000 |

## ADMINISTRATIVE SERVICES—*contd.*

### EXPLANATIONS.

*Minor Head* (*a*)—*Administration.*—The municipal administration of cantonments in India will be carried out under the provisions of the Cantonments Act, 1924, as amended by the Cantonments (Amendment) Act, 1936. The Cantonments Department is being reorgaized so as to divide it into 2 groups, *viz.* the Cantonments Branch and the Lands Branch. The Civilian Executive Officers half of whose pay only will be met from Defence Estimates will form the Cantonments Branch. The Lands Branch will consist of 20 Military Estates Officers including 5 on account of Leave Reserve and the inspecting staff will consist of one Director of Military Lands and Cantonments at the Headquarters of the Government of India, four Deputy Directors and four (at present three, one appointment being held in abeyance) Deputy Assistant Directors of Military Lands and Cantonments at Command Headquarters. The officers of the Lands Branch will be full-time officers of the Cantonments Department and their salary will be paid by Government.

*Minor Head* (*b*).—Cantonments which cannot maintain a suitable standard of municipal administration on the basis of income derived from local sources receive a grant-in-aid from the Defence Estimates.

*Minor Head* (*c*).—The duties of the Military Estates Officers are to look after the land entrusted to their management under the Cantonment Land Administration Rules and the Complementary Land Rules. The 'management' of Land includes the planting and maintenance of trees.

*Sub-Head L.*—Budget 1937-38 is Rs. ·01 lakh less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by increases due to the reorganisation of the Department.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38 |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD M.—MISCELLANEOUS SERVICES UNDER THE MASTER GENERAL OF ORDNANCE IN INDIA. | | | | |
| | | MINOR HEAD (a)—LETHAL STORES INSPECTORATES AND CHEMICAL DEFENCE RESEARCH. | | | | |
| | | Detailed heads— | | | | |
| 35 | 34 | (1) Pay of officers . . | | 4,25,000 | | 4,39,000 |
| 16 | 13 | (2) Pay of British soldiers | | 77,000 | | 61,000 |
| 132 | 135 | (3) Pay of permanent establishment . | | 3,00,000 | | 3,15,000 |
| | | (4) Pay of temporary establishments and labour | | 5,20,000 | | 5,60,000 |
| | | (5) Kit and clothing allowances . . | | 2,000 | | 2,000 |
| | | (6) Miscellaneous . . | | 25,000 | | 27,000 |
| | | (7) Telephone charges . | | 2,000 | | 2,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) . | 13,18,597 | 12,51,000 | 13,73,000 | 14,06,000 |
| | | MINOR HEAD (b)—MISCELLANEOUS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Payments for services rendered by the Government Test House, Alipore . . . . | | 7,000 | | 16,000 |
| | | (2) Provision for small measures . . | | 20,000 | | 20,000 |
| | | TOTAL MINOR HEAD (b). | 8,189 | 27,000 | 15,000 | 36,000 |
| | | TOTAL SUB-HEAD M . . | 13,26,786 | 13,78,000 | 13,88,000 | 14,42,000 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA | | | | |
| | | MINOR HEAD (a)—GOVERNOR GENERAL'S BAND. | | | | |
| | | Detailed heads— | | | | |
| 28 | 28 | (1) Pay of British soldiers . . . | | 61,000 | | 63,750 |
| 6 | 6 | (2) Pay of followers . | | 1,100 | | 1,100 |
| | | (3) Kit and clothing allowances . . | | 3,650 | | 4,000 |
| | | (4) Miscellaneous allowances and expenses . | | 4,250 | | 4,750 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) | 69,293 | 70,000 | 72,000 | 73,600 |
| | | Carried over | 69,293 | 70,000 | 72,000 | 73,600 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (a)—*Lethal Stores Inspectorates and Chemical Defence Research.*—These inspectorates are under the control of the Director of Artillery; their functions are shown below:—

*Inspector of Small Arms, Ishapore—*

(a) inspects the outturn of the Rifle Factory (small arms and machine guns) and carries out the sighting and proof of small arms and machine guns;
(b) inspects small arms, machine guns and bicycles in the hands of troops and civil and military police, and under repair in arsenals; and
(c) instructs Indian armourers before enlistment and prior to the grant of tradesmen's certificates.

*Inspector of Guns, Cossipore—*

(a) inspects the outturn of the Gun and Shell Factory;
(b) inspects all electrical and optical stores and signal stores for the army;
(c) inspects ordnance in the hands of troops; and
(d) inspects the outturn of the Metal and Steel Factory (gun and shell billets, forgings, Q. F. cartridge cases, etc.).

*Inspector of Ammunition, Kirkee—*

(a) inspects the outturn of the Ammunition Factory; and
(b) inspects all kinds of ammunition, explosives and connected stores in the hands of troops, including the Royal Air Force and Royal Indian Navy, and in arsenals.

*Inspector of Gun Carriages and Vehicles, Jubbulpore—*

(a) inspects the outturn of the Gun Carriage Factory;
(b) carries out the proof of artillery carriages;
(c) inspects all hard timber and stores made therefrom; and
(d) inspects artillery carriages, transport vehicles and connected stores in the hands of troops.

*Chemical Inspector, Kirkee—*

(a) inspects chemical defence stores;
(b) tests all explosives and advises on chemical and chemical defence questions; and
(c) maintains cordite records.

*Proof and Experimental Officer, Balasore—*

(a) carries out the proof of guns and ammunition; and
(b) carries out such experimental work connected with guns and ammunition as may be ordered.

*Controller of Chemical Defence Research, Rawalpindi—*

Carries out research work in connection with chemical defence.

In addition, each of the above officers advises the Director of Artillery on all technical questions connected with the stores for which he is responsible, particularly in regard to experimental work and trials connected with the introduction or modification of equipment for the use of the army.

*Sub-Head M.*—Budget 1937-38 is Rs. ·64 lakh more than Budget 1936-37 due mainly to increased provision for temporary labour to cope with the anticipated increase in outturn of factories

*Minor Head* (a)—*Governor General's Band.*—Governor General's Band is maintained for Viceregal functions and entertainments and consists of 1 Director of Music, 1 Regimental Sergeant Major, 1 Regimental Quartermaster Sergeant and 25 Sergeants.

Budget 1937-38 is Rs. ·04 lakh more than Budget 1936-37 due to normal fluctuations.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 69,293 | 70,000 | 72,000 | 73,600 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.* | | | | |
| | | MINOR HEAD (*b*)—RECRUITING STAFF. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers . | | 2,05,000 | | 1,90,000 |
| 251 | 242 | (2) Pay of Indian ranks and other establishments . . . | | 95,000 | | [91,000 |
| | | (3) Kit and clothing allowances . . . | | 1,300 | | 1,200 |
| | | (4) Miscellaneous allowances and expenses . | | 70,000 | | 68,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 3,51,740 | 3,71,300 | 3,72,000 | 3,50,200 |
| | | MINOR HEAD (*c*)—HILL SANITARIA AND DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers . . | | 1,37,000 | | 1,40,000 |
| * | | (2) Pay of British soldiers | | | | |
| | | (3) Pay of establishments | | | | |
| | | (4) Kit and clothing allowances . . . | | | | |
| | | (5) Miscellaneous allowances and expenses . | | | | |
| | | *Deduct*—Emergency cut in pay. | | | | |
| | | TOTAL MINOR HEAD (*c*). | 1,39,715 | 1,37,000 | 1,36,000 | 1,40,000 |
| | | Carried over . | 5,60,748 | 5,78,300 | 5,80,000 | 5,63,800 |

* The General Officers Commanding-in-Chief are empowered to vary the establishments. Hence the numbers are not shown.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

(*b*) *Recruiting Staff.*—Provision for staff and establishments required to control the recruitment of enlisted and enrolled men (including followers) for all branches of the military service is made here. The organisation consists at present of 7 recruiting officers, 3 assistant technical recruiting officers and 14 assistant recruiting officers (unseconded) for the whole year and 2 assistant recruiting officers for a period of approximately 6 months only at the various recruiting centres (*viz.*, Rawalpindi, Peshawar including Kohat; Lahore, Jullundur, Delhi including Lucknow and Ajmere; Gorakhpur including Ghoom, Garhwal and Poona including Bangalore), paid recruiters and menials. The clerical staff of the ordinary recruiting organisation consists of 40 combatant Indian ranks and that of the technical recruiting organisation consists of 6 civilian clerks.

Budget 1937-38 is Rs. ·21 lakh less than Budget 1936-37 due to normal fluctuations.

*Minor Head* (c)—*Hill Sanitaria and Depôts.*—The provision under this head represents the cost of sanitaria and hill depôts for British troops which are maintained for the accommodation of convalescent families, etc. As a measure tending towards increased efficiency, and eventual economy bulk allotment of funds is placed annually at the disposal of the General Officers Commanding-in-Chief to meet the expenditure connected with the administration of these depôts and such roadside camps, rest camps, etc., as are opened specially to meet the requirements of the sanitaria, with full powers to vary the establishments to suit local conditions, to open sanitaria at places where they were not previously authorised and to extend or shorten the period for which they are normally open.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 5,60,748 | 5,78,300 | 5,80,000 | 5,63,800 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*contd.* | | | | |
| | | MINOR HEAD (*d*)—MILITARY PRISONS AND DETENTION BARRACKS. | | | | |
| | | Detailed heads— | | | | |
| 3 | 2 | (1) Pay of officers. . | | 23,600 | | 12,900 |
| 36 | 23 | (2) Pay of British soldiers | | 75,000 | | 86,600 |
| 12 | 9 | (3) Pay of establishments. | | 3,400 | | 1,400 |
| | | (4) Kit and clothing allowances. . . | | 2,500 | | 1,880 |
| | | (5) Miscellaneous allowances and expenses. | | 3,600 | | 2,720 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*). | 1,08,525 | 1,08,100 | 1,09,000 | 1,05,500 |
| | | MINOR HEAD (*e*)—INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS. | | | | |
| | | Detailed heads— | | | | |
| 346* | 346* | (1) Pay of religious teachers and other charges . . . | | 99,500 | | 98,200 |
| | | TOTAL MINOR HEAD (*e*) | 98,773 | 99,500 | 98,000 | 98,200 |
| | | MINOR HEAD (*f*)—ANTI-MALARIAL MEASURES . . | 71,243 | 85,000 | 68,000 | 83,000 |
| | | MINOR HEAD (*g*)—VOCATIONAL TRAINING. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 16,000 | | 16,000 |
| 1 | 1 | (2) Pay of British soldiers | | 3,900 | | 3,900 |
| 2 | 2 | (3) Pay of clerks . . | | 2,500 | | 2,000 |
| | | (4) Kit and clothing allowances . . | | 100 | | 100 |
| | | (5) Miscellaneous allowances and expenses . . | | 500 | | 500 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 22,504 | 23,000 | 22,000 | 22,500 |
| | | Carried over . | 8,61,793 | 8,93,900 | 8,77,000 | 8,73,000 |

* Liable to fluctuation.

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head (d)—Military Prisons and Detention Barracks.*—Detention Barracks have been established at Lucknow, Sialkot and Trimulgherry for the reception of British soldiers who have been sentenced to detention either by courts martial, or in some cases, by their commanding officers. The barracks at Lucknow and Trimulgherry include military prisons for the reception of British soldiers convicted of serious offences. These establishments are administered by the Adjutant General in India. The present establishment employed in these barracks is 2 Officers and 23 British warrant and non-commissioned officers excluding 24 extra regimental employees.

*Minor Head (e)*—This head provides for the pay and money allowances to Indian religiou teachers attached to both the British and Indian units to impart religious instruction to the Indian ranks employed in them. The number of religious teachers provided is based on the scale of 1 teacher for each religious class not less than the authorised establishment of a squadron in each Indian cavalry regiment, brigade of artillery, divisional ammunition column, headquarters stations of sappers and miners. In each Indian infantry battalion, active or training, 1 teacher is allowed for each religious class, provided the authorised establishment of such religious class is not less than 120. In the Royal Artillery Training centre, the Mountain Artillery Training Centre and the Signal Training Centre (India) one teacher for each of the three main religious classes for each centre is authorised. One teacher is authorised for British Infantry Training Company, and also for the Gurkha Training Companies located in Shillong. One teacher for each of the three main religious classes is also a uthorised for mechanical transport units stationed at Chaklala.

*Minor Head (f)—Anti-Malarial Measures.*—Under this minor head is included recurring expenditure on account of (*i*) treatment of breeding places and destruction of adult mosquitoes; (*ii*) employment of labour in connection with (*i*); (*iii*) purchase and maintenance of bicycles for anti-malarial work; (*iv*) purchase of blowers, sprayers, etc., and (*v*) supply of Paris green and other approved products for anti-mosquito work.

*Minor Head (g)*—The provision under this minor head represents the pay and allowances and office allowance of the Staff Captain (vocational training), and his staff whose duty is to assist Commands in the organisation and administration of vocational training and to place men for training, supervise the actual training and to discover facilities for extending vocational training. Vocational training is intended for training of selected men about to return to civil life as craftsmen in the less highly specialised trades.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 8,61,793 | 8,93,900 | 8,77,000 | 8,73,000 |
| | | SUB-HEAD N.—MISCELLANEOUS SERVICES UNDER THE ADJUTANT GENERAL IN INDIA—*concld.* | | | | |
| | | MINOR HEAD (*h*) REST CAMPS. | | | | |
| | | Detailed heads— | | | | |
| .. | .. | (1) Pay of officers . | | .. | | .. |
| 1 | 1 | (2) Pay of British soldiers . . . | | 7,750 | | 7,480 |
| 4 | 5 | (3) Pay of Indian officers and other ranks and establishments . . | | 4,400 | | 4,660 |
| 45 | 44 | (4) Pay of followers . | | 9,020 | | 8,590 |
| | | (5) Kit and clothing allowances . . | | 100 | | 100 |
| | | (6) Miscellaneous allowances and expenses . | | 830 | | 1,360 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*h*) . | 21,353 | 22,100 | 20,000 | 22,190 |
| | | MINOR HEAD (*i*)—MISCELLANEOUS: | | | | |
| | | Detailed heads— | | | | |
| | | (1) Donations and grants-in aid to institutions and charitable and subsistence allowances . | | 75,000 | | 77,810 |
| | | (2) Fees to examiners for Indian Medical Department promotion examinations . . . | | 1,000 | | 1,000 |
| | | (3) Provision for small measures . . . | | 20,000 | | 20,000 |
| | | TOTAL MINOR HEAD (*i*) . | 84,303 | 96,000 | 86,000 | 98,810 |
| | | TOTAL SUB-HEAD N. . | 9,67,449 | 10,12,000 | 9,83,000 | 9,94,000 |
| | | SUB-HEAD O.—MISCELLANEOUS SERVICES UNDER THE CHIEF OF THE GENERAL STAFF. | | | | |
| | | Detailed heads— | | | | |
| 4 | 2 | (1) Secretary to Consul General, Meshed and Military Attaché, Kabul, etc. | | 50,500 | | 30,500 |
| | | (2) Contribution towards cost of Survey of India . . . | | 3,51,500 | | 3,51,500 |
| | | (3) Special Emergency Grant . . . | | 1,40,000 | | 1,40,000 |
| | | *Deduct*—Emergency cut in pay . | | .. | | .. |
| | | TOTAL SUB-HEAD O. . | 3,99,638 | 5,42,000 | 3,82,000 | 5,22,000 |

## ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor Head* (*i*)—*Miscellaneous* (1).—Under this item is included *inter alia*, fixed annual grants made to various institutions such as, Central Library at Army Headquarters, Walker Hospital, Simla, United Service Institution of India, etc.

(3) The provision under this head is intended to finance such small measures as are considered necessary by the Adjutant General in India.

*Sub-Head O—Miscellaneous services under the Chief of the General Staff.*—The provision against item (2) is made up as follows:—

(*a*) Rs. 3,50,000 annual contribution to the Survey of India Department, in return for which that department assumes responsibility for the maintenance of the Frontier Circle and for the provision of Badragga escorts required by survey parties in areas where these are necessary; also for all equipment required by survey units on mobilisation, and for all normal charges incurred by survey units in connection with operations undertaken in peace time.

(*b*) Rs. 1,500 annual contribution towards the cost of combined training of survey units with other arms.

Budget 1937-38 is Rs. •20 lakh less than Budget 1936-37 due to the abolition of the appointment of the Secretary to Consul General, Meshed.

MAIN HEAD 2.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD P.—MISCELLANEOUS SERVICES UNDER THE QUARTER MASTER GENERAL IN INDIA. | | | | |
| | | MINOR HEAD (*a*)—GRAIN CRUSHING DEPOTS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Working expenses . | | 1,61,000 | | 1,61,300 |
| | | (2) Land, buildings and plant . . . | | 1,000 | | 1,000 |
| | | (3) *Deduct*—Proceeds from sale of land, etc. | | .. | | .. |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 1,60,507 | 1,62,000 | 1,62,000 | 1,62,300 |
| | | MINOR HEAD (*b*)—CONTROLLED FLOUR MILLS. | | | | |
| | | Detailed heads— | | | | |
| 8 | 8 | (1) Supervising establishment and other charges | | 13,000 | | 11,700 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 11,213 | 13,000 | 12,000 | 11,700 |
| | | MINOR HEAD (*c*)—PROVISION FOR SMALL MEASURES . . . . . | | 20,000 | 4,000 | 20,000 |
| | | MINOR HEAD (*d*)—TECHNICAL EXAMINATION BRANCH OF ARMY HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| 3 | | (1) Pay of officers . . | | 38,000 | | 43,300 |
| 5 | | (2) Pay of establishments | | 11,100 | | 11,800 |
| | | (3) Transportation . | | 7,000 | | 7,000 |
| | | (4) Miscellaneous . . | | 2,900 | | 2,900 |
| | | TOTAL MINOR HEAD (*d*) . | .. | 59,000 | 59,000 | 65,000 |
| | | TOTAL SUB-HEAD P . | 1,71,720 | 2,54,000 | 2,37,000 | 2,59,000 |
| | | SUB-HEAD Q.—MISCELLANEOUS—PROVISION FOR NEW MEASURES UNDER CONTROL OF PRINCIPAL STAFF OFFICERS. | | 2,00,000 | | 2,38,000 |
| | | SUB-HEAD R.—ENGLAND— | | | | |
| | | (*a*) Military Training: | | | | |
| | | (1) Pay, officers . . | | 3,40,000 | | 3,60,000 |
| | | (2) Other charges . . | | 24,000 | | 24,000 |
| | | (3) Leave and deputation salaries, etc. | | 3,000 | | 16,000 |
| | | (*b*) Army Education: | | | | |
| | | (1) Pay, officers . . | | 40,000 | | 56,000 |
| | | (2) Other charges . . | | 48,000 | | 42,000 |
| | | (3) Leave and deputation salaries, etc. . . | | 40,000 | | 44,000 |
| | | (4) Sterling overseas pay . | | 28,000 | | 32,000 |
| | | Carried over . | | 5,23,000 | | 5,74,000 |

ADMINISTRATIVE SERVICES—*contd.*

EXPLANATIONS.

*Minor head* (*a*).—*Grain crushing depots.*—There are three grain crushing depots at Peshawar, Lucknow and Lahore. Their function is to crush grain for animals. The crushing is done under an agency arrangement entered into by the Director of Contracts.

*Minor head* (*b*)—*Controlled Flour Mills.*—There is one controlled flour mill at Lyallpur. Its function is to grind wheat for eventual supply of flour, atta and bran to supply depots.

*Minor head* (*c*)—The provision under this head is intended to finance such small measures as are considered necessary by the Quarter Master General.

SUB-HEAD Q.—MISCELLANEOUS.—The provision under this head is a reserve for special measures.

MAIN HEAD 2/II.—

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| Brought forward . | | 5,23,000 | | 5,74,000 |
| SUB-HEAD R.—ENGLAND—*contd.* | | | | |
| (c) Indian Army Service Corps: | | | | |
| (1) Pay, officers . . | | 6,40,000 | | 5,40,000 |
| (2) Other charges . . | | 3,92,000 | | 3,80,000 |
| (3) Establishment, etc. of M. T. Adviser . . | | 6,000 | | .. |
| (4) Leave and deputation salaries, etc. | | .. | | 8,000 |
| (5) Sterling overseas pay . | | 16,000 | | 40,000 |
| (d) Remount Depots: | | | | |
| (1) Pay, officers . . | | 28,000 | | 28,000 |
| (2) Other charges . . | | 8,000 | | 8,000 |
| (3) Leave and deputation salaries, etc. . . | | .. | | .. |
| (e) Veterinary Services: | | | | |
| (1) Pay, officers . . | | 40,000 | | 40,000 |
| (2) Other charges . . | | 3,000 | | 1,000 |
| (f) Arsenals: | | | | |
| (1) Pay, officers . . | | 1,20,000 | | 1,16,000 |
| (2) Other charges . | | 2,80,000 | | 2,80,000 |
| (3) Leave and deputation salaries, etc. | | 12,000 | | 10,000 |
| (4) Pay of Ordnance Consulting Officer's establishment. . | | .. | | 6,000 |
| (g) Medical Colleges—Leave and deputation salaries. | | .. | | 4,000 |
| (h) Medical Services: | | | | |
| (1) Pay, officers . . | | 8,00,000 | | 7,20,000 |
| (2) Sterling overseas pay and other charges . | | 6,00,000 | | 6,07,000 |
| (3) Leave and deputation salaries, etc. . . | | 4,000 | | 8,000 |
| (i) Military Accounts offices: | | | | |
| (1) Leave and deputation salaries, etc. . | | 1,32,000 | | 1,04,000 |
| (2) Sterling overseas pay . | | 68,000 | | 70,000 |
| (j) Ecclesiastical Establishments: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 14,000 | | 4,000 |
| (2) Sterling overseas pay . | | 28,000 | | 18,000 |
| (k) Administration of Cantonments: | | | | |
| (1) Leave and deputation salaries, etc. . | | 96,000 | | 1,08,000 |
| (l) Ordnance Inspection: | | | | |
| (1) Leave and deputation salaries, etc. . . | | 72,000 | | 72,000 |
| (2) Sterling overseas pay . | | 64,000 | | 68,000 |
| (m) Grain Crushing Depots and Flour Mills: | | | | |
| (1) Stores for India . . | | .. | | .. |
| (2) Leave and deputation salaries etc. . . | | 4 000 | | 4,000 |
| Carried over . | | 39,50,000 | | 38,18,000 |

## ADMINISTRATIVE SERVICES—*contd.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | | 39,50,000 | | 38,18,000 |
| SUB-HEAD R.—ENGLAND—*contd.* | | | | |
| (*m*) Sundry Administrative Services: | | | | |
| (1) Pay, Officers . . | | 60,000 | | 86,000 |
| (2) Other charges . . | | 40,000 | | 40,000 |
| *Deduct*—Emergency deductions from leave salaries. | | .. | | |
| TOTAL SUB-HEAD R. . | 40,04,411 | 40,50,000 | 40,33,000 | 39,44,000 |
| SUB-HEAD S—EXCHANGE ON ENGLISH EXPENDITURE . . . . . | —20,751 | .. | —21,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 2 . . . | 6,79,37,993 | 6,98,08,000 | 6,85,74,000 | 6,79,53,000 |
| RECEIPTS — | | | | |
| Sub-head A—Military Training— | | | | |
| (1) Contributions from Dominion Governments towards cost of training of their officers . . | | 32,000 | | 37,000 |
| (2) Contributions from Local Governments towards cost of training their students at Army schools | | 28,000 | | 61,000 |
| (3) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD A . . | 52,170 | 60,000 | 62,000 | 98,000 |
| Sub-Head B—Education— | | | | |
| (1) Contributions from Local Governments and Indian States towards cost of training their students at Army schools . . . | | 3,000 | | 14,000 |
| (2) Receipts from educational institutions . | | 5,13,000 | | 5,30,500 |
| (3) Miscellaneous . . | | .. | | 5,500 |
| TOTAL SUB-HEAD B . | 5,12,876 | 5,16,000 | 5,25,000 | 5,50,000 |
| Sub-Head C—Royal Indian Army Service Corps— | | | | |
| (1) Credits for services rendered by Government transport to civil and other departments and individuals | | 4,000 | | 4,000 |
| (2) Miscellaneous . . | | 16,000 | | 16,000 |
| TOTAL SUB-HEAD C . | 49,956 | 20,000 | 20,000 | 20,000 |

MAIN HEAD II.—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| Sub-Head D—Remount Depôts and Breeding Operations— | | | | |
| (1) Branding and covering fees . . . | | 11,410 | | 11,410 |
| (2) Miscellaneous . . | | 13,590 | | 13,590 |
| TOTAL SUB-HEAD—D . | 1,33,119 | 25,000 | 35,000 | 25,000 |
| Sub-Head E—Indian Army Veterinary Corps— | | | | |
| (1) Contributions from Local Governments, etc., towards cost of training of civil students in Army veterinary schools . | | | | |
| (2) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD E. . | 47 | .. | .. | .. |
| Sub-Head F—Indian Army Ordnance Corps— | | | | |
| (1) Miscellaneous . . | | 5,000 | | 12,000 |
| TOTAL SUB-HEAD F. . | 5,964 | 5,000 | 5,000 | 12,000 |
| Sub-Head G—Education of Military pupils at Medical Colleges and Schools— | | | | |
| (1) Miscellaneous . | | 2,000 | | .. |
| TOTAL SUB-HEAD G . | 1,638 | 2,000 | 2,000 | .. |
| Sub-Head H—Central Disposals Organisation— | | | | |
| (1) Miscellaneous . | | .. | | .. |
| TOTAL SUB-HEAD H . | 47 | .. | .. | .. |

## ADMINISTRATIVE SERVICES—*contd.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| Sub-Head I—Medical Services— | | | | |
| (1) Hospital stoppages from officers, etc. | | | | |
| (2) Credits for services rendered | | 2,80,000 | | 2,80,000 |
| (3) Miscellaneous | | | | |
| (4) Sale proceeds of X-Ray stores in charge of military hospitals. | | | | |
| TOTAL SUB-HEAD I | 2,96,492 | 2,80,000 | 2,80,000 | 2,80,000 |
| Sub-Head J—Military Accounts Offices— | | | | |
| (1) Miscellaneous | | 14,000 | | 13,000 |
| TOTAL SUB-HEAD J. | 19,095 | 14,000 | 14,000 | 13,000 |
| Sub-Head K—Ecclesiastical Establishments— | | | | |
| (1) Miscellaneous | | .. | | 2,000 |
| TOTAL SUB-HEAD K | .. | .. | .. | 2,000 |
| Sub-Head L—Cantonments— | | | | |
| (1) Receipts from class 'A' lands | | 1 60,000 | | 1,70,000 |
| (2) Receipts from class "B" lands of military Estate offices | | 64,000 | | 4,17,000 |
| (3) Govt. share of receipts from class "B" lands managed by Cantonment authorities | | 1,30,000 | | .. |
| (4) Miscellaneous | | 76,000 | | 40,000 |
| (5) Receipts on account of water supplied from the M. E. S. water supply system to paying Consumers. | | 4,70,000 | | 4,80,000 |
| (6) Receipts from non-Cantonment lands under M. E. S. management | | .. | | 50,000 |
| TOTAL SUB-HEAD L | 9,56,896 | 9,00,000 | 10,27,000 | 11,57,000 |

## MAIN HEAD II.—ADMINISTRATIVE SERVICES—*concld.*

| | Accounts, 1934-35. | Budget Estimate, 1935-36. | Revised Estimate, 1935-36. | Budget Estimate, 1936-37. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*contd.* | | | | |
| Sub-Head M—Miscellaneous services under the Master General of Ordnance in India— | | | | |
| (1) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD M. . | 405 | .. | .. | .. |
| Sub-Head N—Miscellaneous services under the A. G. in India— | | | | |
| (1) Miscellaneous . . | | 1,000 | | 1,000 |
| TOTAL SUB-HEAD N. . | 292 | 1,000 | 1,000 | 1,000 |
| Sub-Head O—Miscellaneous services under the C. G. S.— | | | | |
| (1) Miscellaneous . | | .. | | .. |
| TOTAL SUB-HEAD O. . | .. | .. | .. | .. |
| Sub-Head P—Miscellaneous services under the Q. M. G. in India— | | | | |
| (1) Miscellaneous . . | | .. | | .. |
| TOTAL SUB-HEAD P. . | 109 | .. | .. | .. |
| Sub-Head R—England— | | | | |
| (1) Fees in respect of King's India Cadets at the Royal Military College, Sandhurst . . . | | .. | | .. |
| (2) Recoveries of Service payments . . . | | .. | | .. |
| (3) Hospital stoppages . . | | .. | | .. |
| (4) Miscellaneous . . | | 48,000 | | 36,000 |
| TOTAL SUB-HEAD R—England. | 53,541 | 48,000 | 38,000 | 36,000 |
| Sub-Head S.—Exchange . | —278 | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD II . . | 20,82,369 | 18,71,000 | 20,09,000 | 21,94,000 |

EXPLANATIONS.

# MAIN HEAD 3/III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—MEDICAL STORE DEPOTS AND WORKSHOPS . . | 26,23,710 | 30,62,275 | —4,38,565 | 25,76,000 | 31,76,000 | —6,00,000 | 25,25,000 | 31,76,000 | —6,51,000 | 24,49,000 | 29,78,000 | —5,29,000 |
| B.—INDIAN ARMY SERVICE CORPS | 1,95,759 | 1,844 | 1,93,915 | 1,97,000 | 2,000 | 1,95,000 | 1,97,000 | 2,000 | 1,95,000 | 1,91,000 | 2,000 | 1,89,000 |
| C.—ORDNANCE AND CLOTHING FACTORIES . . | 1,37,36,071 | 6,67,351 | 1,30,68,720 | 1,48,51,000 | 4,39,000 | 1,44,12,000 | 1,63,42,000 | 5,40,000 | 1,58,02,000 | 1,72,89,000 | 4,30,000 | 1,68,59,000 |
| D.—GRASS FARMS . | 44,83,092 | 5,44,954 | 39,38,138 | 40,53,000 | 3,50,000 | 37,03,000 | 40,40,000 | 3,10,000 | 37,30,000 | 40,54,000 | 3,11,000 | 37,43,000 |
| E.—DAIRY FARMS . | 31,44,489 | 30,41,784 | 1,02,705 | 29,81,000 | 29,20,000 | 61,000 | 31,40,000 | 30,90,000 | 50,000 | 32,62,000 | 31,50,000 | 1,12,000 |
| F.—ENGLAND | 21,56,913 | ... | 21,56,913 | 28,18,000 | ... | 28,18,000 | 28,91,000 | 3,000 | 28,88,000 | 31,04,000 | ... | 31,04,000 |
| G.—EXCHANGE | —11,175 | ... | —11,175 | ... | ... | ... | —15,000 | ... | —15,000 | ... | ... | ... |
| | 2,63,28,859 | 73,18,208 | 1,90,10,651 | 2,74,76,000 | 68,87,000 | 2,05,89,000 | 2,91,20,000 | 71,21,000 | 2,19,99,000 | 3,03,49,000 | 68,71,000 | 2,34,78,000 |
| *Deduct*—Transfers from the Defence Reserve Fund. | ... | ... | ... | ... | ... | ... | ... | ... | ... | *17,80,000* | ... | *17,80,000* |
| TOTAL MAIN HEAD 3/III | 2,63,28,859 | 73,18,208 | 1,90,10,651 | 2,74,76,000 | 68,87,000 | 2,05,89,000 | 2,91,20,000 | 71,21,000 | 2,19,99,000 | 2,85,69,000 | 68,71,000 | 2,16,98,000 |

EXPLANATIONS.

Budget 1937-38 is Rs. 28·89 lakhs more than Budget 1936-37 due mainly to :—

| | In lakhs of rupees. |
|---|---|
| *Increases*— | |
| 1. Factories, due mainly to increase in demands . . . | 27·30 |
| 2. Other minor increases . . . . . | 1·59 |
| | 28·89 |

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1936-37. | Numbers. 1937-38. | Expenditure. | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | **SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS.** | | | | |
| | | MINOR HEAD (*a*) DEPOTS PROPER—REVENUE— | | | | |
| | | Detailed heads— | | | | |
| 382 | 358 | (1) Pay of permanent staff | | 4,35,570 | | 3,83,830 |
| 210 | 171 | (2) Pay of temporary staff . . . | | 55,560 | | 48,630 |
| | | (3) Incidental and miscellaneous expenses . | | 30,600 | | 25,630 |
| | | (4) Transportation . | | 2,30,000 | | 2,26,000 |
| | | (5) Expenditure on buildings . . | | 31,940 | | 31,550 |
| | | (6) Depreciation transferred to capital . | | 380 | | 340 |
| | | (7) Materials and stores— | | | | |
| | | (*i*) Purchased locally . . . | | 14,25,000 | | 13,51,060 |
| | | (*ii*) Obtained from the Depôt in Burma . . | | .. | | 11,000 |
| | | (8) Customs duty. . | | 2,17,000 | | 2,06,270 |
| | | (9) *Deduct*—Value of supplies made and services rendered to Royal Air Force, Royal Indian Navy and Military Engineer Services . . | | *15,000* | | *10,000* |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) . | | 24,11,050 | | 22,74,310 |
| | | MINOR HEAD (*b*) DEPOTS PROPER—CAPITAL— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from depreciation— | | | | |
| | | (1) Expenditure in India on plant and machinery .. . | | .. | | .. |
| | | (2) Expenditure in England on plant and machinery | | .. | | .. |
| | | (3) *Deduct*—Depreciation . . . | | *380* | | *340* |
| | | (4) *Add* transfers to depreciation reserve fund . | | 380 | | 340 |
| | | TOTAL MINOR HEAD (*b*) . | | .. | | .. |
| | | Carried over . | | 24,11,050 | | 22,74,310 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head 3. *A.—Medical Store Depots and Workshops.*—The authority at Headquarters responsible for control of expenditure under this sub-head is the Director-General, Indian Medical Service who in conjunction with the Director, Medical Services in India, and the Quartermaster General in India, is responsible to the Government of India in the Defence Department for the supply of medical and veterinary equipment and stores to the Army in India both in peace and war time. The equipment and stores required are obtained :—

(*i*) by purchase in England through the High Commissioner for India,

(*ii*) from other Government Departments,

(*iii*) by purchase from private firms and contractors in India, and

(*iv*) by manufacture at the Medical Store Depots, Madras and Bombay.

2. For storage and supply of this equipment and stores there are four Government Medical Store Depots in India. They are located at Madras, Bombay, Lahore Cantonment and Calcutta. The Medical Store Depots, Madras and Bombay have workshops attached to them and manufacture pharmaceutical preparations on a large scale. The Medical Store Depot, Bombay stocks also dental equipment for supply to Army dentists throughout India.

3. The supply on payment of medical stores to the Royal Air Force, Royal Indian Navy and Military Engineer Services, Local Governments and Government-aided Civil institutions (both medical and veterinary) is also arranged for by these four medical store depots. They further undertake the repair of surgical instruments for both military and civil Government institutions.

4. A certain sum is set aside annually to cover the cost of renewals and replacements of such machinery and plant as become unserviceable by constant use or are discarded as obsolete. This amount is added to the balance at the credit of the reserve known as "The Depreciation Reserve for Medical Store Depots and Workshops in India". The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of plant and machinery. These contributions are included in the issue price of articles supplied by the medical store depots. The balance at the credit of the reserve is carried forward from year to year, but the total balance is limited to Rs. 50,000, any excess being re-credited to the Defence budget.

Budget 1937-38 is Rs. 1·27 lakhs less than Budget 1936-37 due mainly to the separation of Burma.

MAIN HEAD 3.—MANUFACTURING

| Numbers. 1936-37. | 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38 |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs |
| | | Brought forward . | | 24,11,050 | | 22,74,310 |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORK-SHOPS—*contd.* | | | | |
| | | MINOR HEAD (c) WORK-SHOPS—REVENUE— | | | | |
| | | Detailed heads— | | | | |
| 30 | 30 | (1) Pay of permanent staff . . | | 59,000 | | 60,210 |
| 80 | 80 | (2) Pay of temporary staff . . . | | 27,330 | | 30,960 |
| | | (3) Incidental and miscellaneous expenses | | 1,160 | | 1,090 |
| | | (4) Transportation . | | .. | | .. |
| | | (5) Expenditure on buildings . . | | 3,500 | | 3,500 |
| | | (6) Depreciation transferred to capital . | | 8,510 | | 7,880 |
| | | (7) *Deduct*—Receipts for services rendered and supplies made to Royal Air Force, Royal Indian Navy and Military Engineer Services . | | | | |
| | | (8) *Deduct*—Receipts from sales of scrap and by-products . | | *5,000* | | *5,500* |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | |
| | | TOTAL MINOR HEAD (c) . | | 94,500 | | 98,140 |
| | | Carried over . | | 25,05,550 | | 23,72,450 |

## ESTABLISHMENTS (INCLUDING STORES)--*contd.*

EXPLANATIONS.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | | 25,05,550 | | 23,72,450 |
| | | SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS—*concld.* | | | | |
| 14 | 14 | Minor Head (*d*) WORKSHOPS—POWER CHARGES . | | 8,350 | | 8,550 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*) . | | 8,350 | | 8,550 |
| | | MINOR HEAD (*e*) WORKSHOPS—CAPITAL— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from depreciation— | | | | |
| | | (1) Expenditure in India on plant and machinery . . | | 2,190 | | 2,850 |
| | | (2) Expenditure in England on plant and machinery . . | | 2,000 | | 10,000 |
| | | (3) *Deduct*—Depreciation . . . | | *8,510* | | *7,880* |
| | | (4) *Add* or *Deduct* transfers to or from depreciation reserve fund | | 4,320 | | *4,970* |
| | | TOTAL MINOR HEAD (*e*) . | | .. | | .. |
| | | MINOR HEAD (*f*) APPROPRIATION-IN-AID TO GRANT 57—MEDICAL SERVICES (CIVIL ESTIMATES) IN RESPECT OF THE A. D. G. I. M. S. STORES AND OFFICE STAFF ENGAGED ON THE DIRECTION OF THE THE MEDICAL STORE DEPOTS AND WORKSHOPS | | 62,100 | | 68,000 |
| | | | 26,23,710 | 25,76,000 | 25,25,000 | 24,49,000 |
| | | *Deduct*—Transfer from the Defence Reserve Fund . | .. | .. | .. | *25,000* |
| | | TOTAL SUB HEAD A. . | 26,23,710 | 25,76,000 | 25,25,000 | 24,24,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD 3.—MANUFACTURING

| Numbers: 1936-37. | Numbers: 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—ROYAL INDIAN ARMY SERVICE CORPS. | | | | |
| | | MINOR HEAD (a)—BAKERIES. | | | | |
| | | Detailed heads— | | | | |
| 910 | 885 | (1) Pay of establishment | | 1,79,000 | | 1,72,800 |
| | | (2) Kit and clothing allowances | | 5,500 | | 5,700 |
| | | (3) Incidental and miscellaneous expenses | | 2,400 | | 2,500 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (a) | 1,85,768 | 1,86,900 | 1,87,000 | 1,81,000 |
| | | MINOR HEAD (b)—BUTCHERIES. | | | | |
| | | Detailed heads— | | | | |
| 28 | 28 | (1) Pay of establishment | | 4,000 | | 3,900 |
| 169 | 169 | (2) Pay of reservists | | 5,650 | | 5,650 |
| | | (3) Kit and clothing allowances | | 400 | | 400 |
| | | (4) Incidental and miscellaneous expenses | | 50 | | 50 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (b) | 9,991 | 10,100 | 10,000 | 10,000 |
| | | TOTAL SUB-HEAD B | 1,95,759 | 1,97,000 | 1,97,000 | 1,91,000 |
| | | SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES. | | | | |
| | | MINOR HEAD (a).—Revenue. | | | | |
| | | Detailed Heads— | | | | |
| 839 | 843 | (1) Pay of permanent staff | | 26,30,550 | | 27,09,660 |
| | | (2) Incidental and miscellaneous expenses | | 2,68,000 | | 2,77,000 |
| | | (3) Transportation | | 4,66,000 | | 5,36,490 |
| | | (4) Pay of temporary staff | | 43,19,930 | | 48,46,720 |
| | | (5) Depreciation transferred to capital | | 10,36,150 | | 11,16,000 |
| | | (6) Customs duty | | 4,68,000 | | 5,61,000 |
| | | (7) Materials purchased locally including rupee tender purchases | | 60,52,370 | | 83,35,130 |
| | | (8) Expenditure on buildings, etc., not chargeable to capital | | 7,91,000 | | 8,58,000 |
| | | (9) *Deduct*—Value of purchases or work charged to works, plants and other stores financed from new grants. | | *3,82,000* | | *1,77,000* |
| | | Carried over | | 1,56,50,000 | | 1,90,63,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor Head (a).—Bakeries.*—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

*Minor Head (b).—Butcheries.*—See explanations under Head 2-C (*a*) Supply Companies and Supply Depôts.

*Sub Head B.*—Budget 1937-38 is Rs. ·06 lakh less than Budget 1936-37 due to the separation of Burma.

Head 3-C.—*Ordnance and Clothing Factories.*

1. There are eight Army factories controlled by the Director of Ordnance Factories under the Master General of the Ordnance in India. The seven ordnance factories are each in direct charge of a superintendent; the clothing factory is in charge of a superintendent of manufacture. They were formed with the object of supplying the Army's needs of guns, rifles, ammunition, clothing, and connected equipment and are organised in peace in such a way as to be ready for rapid expansion in war. The functions of each factory are given below:—

(1) *Metal and Steel Factory, Ishapore.*—Manufacture of steel for guns, rifles and shell metals for Q. F. and small arms ammunition, fuzes, etc., also steel bars and rods, shell forgings; stampings for fuzes, etc., and of Q. F. cartridge cases.

(2) *Gun and Shell Factory, Cossipore.*—Production of guns up to 60 pdr., howitzers up to 6" and their components; machining of shells, fuzes, primers and miscellaneous stores; also the production of anti-gas respirators.

(3) *Rifle Factory, Ishapore.*—Production of rifles and their components and of sword bayonets, also manufacture and repair of machine guns.

(4) *Ammunition Factory, Kirkee.*—Production of small arms and pistol ammunition filling of shell, fuzes and primers; also the manufacture of pyrotechnics.

(5) *Gun Carriage Factory, Jubbulpore.*—Manufacture of artillery carriages and vehicles, general service wagons, transport carts, oil cookers and numerous miscellaneous articles.

(6) *Harness and Saddlery Factory, Cawnpore.*—Manufacture of harness, saddlery, accoutrements and leather articles of various sorts; the leather used is tanned in this factory.

(7) *Cordite Factory, Aruvankadu.*—Production of cordite, cordite charges, cannon cartridges and gun cotton, also activated charcoal for gas-masks.

(8) *Clothing Factory, Shahjahanpur.*—Manufacture of military clothing of every description except woven garments. Other miscellaneous textile articles used by the army are made here too, *e.g.*, badges and flags while repairs to colours are also undertaken at Shahjahanpur.

## MAIN HEAD 3.—MANUFACTURING

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 1,56,50,000 | | 1,90,63,000 |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES—*concld.* | | | | |
| MINOR HEAD (*a*) Revenue—*contd.* | | | | |
| Detailed Heads—*contd.* | | | | |
| (10) *Deduct*—Value of purchases or work charged to works, plants and other stores financed from depreciation | | *8,63,000* | | *17,36,630* |
| (11) *Deduct*—Sale proceeds of scrap and waste | | *3,86,000* | | *4,86,370* |
| (12) *Deduct*—Value of work done for the Royal Air Force, Royal Indian Navy and Military Engineer Services | | *40,000* | | *54,000* |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| TOTAL MINOR HEAD (*a*) | | 1,43,61,000 | | 1,67,86,000 |
| MINOR HEAD (*b*) Capital. | | | | |
| Detailed Heads— | | | | |
| Financed from new grants. | | | | |
| (1) Military Engineer Services expenditure on land, works, plant, etc. | | 1,08,000 | | 3,26,000 |
| (2) Factory expenditure on land, works, plant, etc. | | 3,82,000 | | 1,77,000 |
| (3) Freight and customs duty on purchases in England | | .. | | .. |
| Financed from depreciation | | | | |
| (4) Military Engineer Services expenditure on land, works, plant, etc. | | 1,64,350 | | 1,57,410 |
| (5) Factory expenditure on land, works, plant, etc. | | 8,63,200 | | 17,36,630 |
| (6) Purchases in England | | 57,000 | | 1,06,000 |
| (7) *Deduct*—Depreciation on buildings | | *3,98,950* | | *4,20,000* |
| (8) *Deduct*—Depreciation on machinery | | *6,37,200* | | *6,96,000* |
| (9) *Add/Deduct*—Transfer to/from depreciation reserve fund | | *48,400* | | *8,84,040* |
| TOTAL MINOR HEAD (*b*) | | 4,90,000 | | 5,03,000 |
| | 1,37,36,071 | 1,48,51,000 | 1,63,42,000 | 1,72,89,000 |
| *Deduct*—Transfers from the Defence Reserve Fund | .. | .. | .. | *15,35,000* |
| TOTAL-SUB HEAD C. | 1,37,36,071 | 1,48,51,000 | 1,63,42,000 | 1,57,54,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

Head *3. C – Ordnance and Clothing Factories*—contd.

2. The factories mentioned above are run and cost—accounted on commercial lines, *i.e.*, the cost of any store produced is arrived at by allocating to it the actual cost of labour and material used in its production *plus* an appropriate share of all indirect expenditure. The value of services rendered, and stores supplied, by other Army formations and departments to the factories, free of cost, is also taken into account in the production cost. Credit for the stores supplied and services rendered by the factories to the Army is afforded in their trading accounts at priced vocabulary rates which are based on production costs of the factories and on Home vocabulary rates. Cash provision is made in the factories budget on the basis of the cash actually required to meet the standing charges and the cost of labour and material required for production. Thus the whole of the expenditure incurred by the factories under "Revenue" is spread over the total output of factories.

3. The cost of renewal and replacements of such buildings, machinery and plant as become unserviceable by constant use or are discarded as obsolete is found from the depreciation reserve fund. The reserve is maintained by contributions of the residual book value of machinery and plant discarded during a year and of a certain percentage of the value of buildings and machinery in stock and in use. These contributions are included in the issue price of articles manufactured in the Ordnance and Clothing Factories. The balance at the credit of the reserve carried forward at the beginning of any year is limited to Rs. 15 lakhs; any excess is recredited to the Defence budget.

4. The factories employ labour to the extent normally of approximately 14,000 workmen.

Head *3.C (b).—Capital.*—The amount provided under this head is utilised for the expansion of buildings and plant in the Ordnance and Clothing Factories and also to keep them efficient and up-to-date.

2. The provision under this head is made under the following two sub-heads:—

(*a*) *Financed from new grants.*—This grant is found from the general Defence funds and is intended—

(*i*) to finance expansion of industrial buildings or machinery due to (*a*) growth of Army requirements, and (*b*) introduction of new methods of warfare or new measures or new or additional equipment; and

(*ii*) to finance provision and expansion of residential buildings for staff and labour.

(*b*) *Financed from depreciation.*—Funds under this grant are found entirely from the depreciation reserve fund. The cash in the reserve is drawn on as needed and expenditure is confined to replacements or additions due to wastage and obsolescence.

*Explanations of variations—*

*Minor head (a)—Revenue—*

Budget 1937-38 is Rs. 24·25 lakhs more than Budget 1936-37, due mainly to

| | *In lakhs of rupees.* |
|---|---|
| *Increase—* | |
| 1. Larger outlay based on increased demands | 18·49 |
| 2. Rise in prices of materials notably metals, hides and textiles | 4·50 |
| 3. Increased depreciation charges and larger payments to M. E. S. on account of establishment and tools and plant charges. | 1·47 |
| 4. Increments in pay and increase in the gazetted civilian officer staff | .79 |
| | 25·25 |
| *Decrease—* | |
| Larger sale proceeds of scrap and waste | 1.00 |
| Net increase | 24·25 |

*Minor-head (b)—Capital—*

The variation is small.

## MAIN HEAD 3.—MANUFACTURING

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| SUB-HEAD | | D.—GRASS FARMS. | Rs. | Rs. | Rs. | Rs. |
| | | MINOR HEAD (*a*) Revenue. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of Administrative staff | | 2,42,850 | | 2,42,230 |
| 282 | 282 | (2) Pay of permanent staff | | 3,92,000 | | 3,96,000 |
| | | (3) Pay of temporary staff | | 64,500 | | 72,000 |
| | | (4) Kit, clothing and food allowances | | 12,500 | | 12,000 |
| | | (5) Incidental and miscellaneous expenses | | 2,44,000 | | 2,80,000 |
| | | (6) Transportation | | 2,88,000 | | 3,00,000 |
| | | (7) General standing charges | | 1,77,000 | | 2,04,000 |
| | | (8) Depreciation transferred to capital | | 1,12,000 | | 1,21,000 |
| | | (9) Production charges | | 12,10,000 | | 12,17,000 |
| | | (10) Purchase of fodder | | 12,63,000 | | 11,96,200 |
| | | (11) Customs duty | | 200 | | 200 |
| | | (12) *Deduct*—Receipts from sale of fodder to R.A.F., M.E.S., etc. | | *200* | | *200* |
| | | (13) *Deduct*—Receipts from sale of condemned buildings, materials, cast animals, etc. | | *6,000* | | *6,000* |
| | | (14) *Deduct*—Credits received from the Civil Departments on account of rebate of excise duty on Kerosine oil and petrol. | | .. | | .. |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | | 39,99,850 | | 40,34,430 |
| | | MINOR HEAD (*b*) Capital. | | | | |
| | | Detailed heads— | | | | |
| | | Financed from new grants. | | | | |
| | | (1) Expenditure in India on land, etc. | | 53,150 | | 19,570 |
| | | (2) Expenditure in England on land, etc. | | .. | | .. |
| | | Financed from depreciation. | | | | |
| | | (3) Expenditure in India on land, etc. | | 2,33,440 | | 2,71,830 |
| | | (4) Expenditure in England on land, etc. | | .. | | .. |
| | | (5) *Deduct*—Depreciation | | *1,12,000* | | *1,21,000* |
| | | (6) *Deduct*—Transfer from depreciation reserve fund | | *1,21,440* | | *1,50,830* |
| | | TOTAL MINOR HEAD (*b*) | | 53,150 | | 19,570 |
| | | TOTAL SUB-HEAD D | 44,83,092 | 40,53,000 | 40,40,000 | 40,54,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Head 3. D. Grass Farms.*—There are 38 Grass Farms with 25 depots grouped into 5 Circles *i.e.* No. 1 Circle with Headquarters at Peshawar comprising Peshawar, Kohat and Waziristan Districts, No. 2 Circle with Headquarters at Lahore Cantonment comprising Rawalpindi and Lahore Districts, No. 3 Circle with Headquarters at Meerut comprising Lucknow, Meerut and P & A. Districts and Delhi Independent Brigade Area, No.4 Circle with Headquarters at Quetta comprising Baluchistan District, Zhob Independent Brigade Area and Sind Independent Brigade Area, No. 5 Circle with Headquarters at Poona comprising Deccan, Bombay and Madras Districts and Poona Independent Brigade Area, all under the control of Director of Farms and under the higher administration of the Quartermaster General.

2. The policy is (*i*) to maintain stocks of fodder required for issue to the Army other than (*a*) to a Remount Depot located at a station where the Military Farms Department do not function (*b*) at stations at and in front of all railheads where no production farm of the Militaty Farms Department exists, (*ii*) to maintain baled fodder for war reserves according to sanctioned complements and (*iii*) to accumulate gradually in good years when fodder is cheap and abundant, a reserve of hay upto the limit approved by Government.

3. Total actual requirements for the Army for 1935-36 were 1,53,368 tons. Fodder is obtained partly by production and partly by purchase. During 1935-36 the quantities actually dealt with were 1,58,604 tons (including purchases by the Royal Indian Army Service Corps); of this 87,260 tons were produced at a cost of Rs. 27·11 per ton and 71,344 tons were purchased at Rs. 31·89 per ton. These rates include all overhead and general charges and all direct charges including stacking, thatching, protection and retail issues to units.

4. Fodder is issued both dry and green. Dry fodder comprises chiefly hay and white bhoosa Green fodder comprises green grass, green khasil (wheat, barley and oats), lucerne, baraeem gram, sugarcane and monsoon crops (juar and maize).

5. Fodder is classified as "Working stocks" "Farms reserves" and "Mobilization reserves."

The variation is trivial.

## MAIN HEAD 3—MANUFACTURING

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD E.—DAIRY FARMS. | | | | |
| | | MINOR HEAD—(*a*) Revenue. | | | | |
| | | Detailed heads— | | | | |
| 306 | 313 | (1) Pay of Administrative staff. | | 1,08,000 | | 1,35,430 |
| | | (2) Pay of permanent staff . . . | | 3,70,000 | | 3,75,070 |
| | | (3) Pay of temporary staff . . . | | 3,55,000 | | 4,00,000 |
| | | (4) Incidental and miscellaneous expenses. . | | 1,84,000 | | 1,99,600 |
| | | (5) Transportation. . | | 1,88,000 | | 2,00,000 |
| | | (6) General standing charges . . . | | 1,82,100 | | 2,00,000 |
| | | (7) Depreciation transferred to capital . | | 2,44,000 | | 2,50,000 |
| | | (8) Production charges . | | 11,71,000 | | 12,50,000 |
| | | (9) Purchase of dairy produce . . . | | 1,55,000 | | 1,50,000 |
| | | (10) Customs duty . . | | 14,000 | | 14,000 |
| | | (11) *Deduct*—Receipts from sale of dairy produce to R. A. F., M. E. S., etc. . | | *100* | | *100* |
| | | (12) *Deduct*—Receipts from condemned buildings, materials, castings, etc. | | *20,000* | | *17,000* |
| | | (13) *Deduct*—Credits received from the Civil Departments on account of rebate of excise duty on Kerosene oil and petrol | | .. | | .. |
| | | *Deduct*—Emergency cut in pay. . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*). | | 29,51,000 | | 31,57,000 |
| | | MAJOR HEAD (*b*) Capital— | | | | |
| | | Detailed heads— | | | | |
| | | Financed from new grants. | | | | |
| | | (1) Expenditure in India on land, etc. . . | | 30,000 | | 1,05,000 |
| | | (2) Expenditure in England on land, etc. . . | | .. | | .. |
| | | Financed from depreciation. | | | | |
| | | (3) Expenditure in India on land, etc. . | | 3,20,550 | | 3,49,400 |
| | | (4) Expenditure in England on land, etc. . . | | 21,000 | | 21,000 |
| | | (5) *Deduct*—Depreciation . | | *2,44,000* | | *2,50,000* |
| | | (6) *Deduct*—Transfer from depreciation reserve fund . . . | | *97,550* | | *1,20,400* |
| | | TOTAL MINOR HEAD (*b*). | | 30,000 | | 1,05,000 |
| | | TOTAL SUB-HEAD E. . | 31,44,489 | 29,81,000 | 31,40,000 | 32,62,000 |

## ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Head 3. E. Dairy Farms.*—There are 31 main dairies, 5 Young Stock Farms and 18 Depots grouped into 2 Circles, *i.e.*, Northern Circle with Headquarters at Lahore Cantonment comprising Peshawar, Kohat, Rawalpindi, Lahore, Waziristan, Baluchistan Districts and Zhob Independent Brigade Area and Southern Circle with Headquarters at Jubbulpore comprising Meerut Mhow, Deccan, Bombay, Lucknow and Madras Districts, Poona Independent Brigade Area and Delhi Independent Brigade Area, all under the control of Director of Farms and under the higher administration of Quatermaster General.

2. The Military Dairy Farms are worked as quasi commercial concerns.

3. The policy of the Dairies is to provide a safe and reliable supply of pure milk, butter and cream to hospitals and the issue thereof on payment to officers, troops and their families, messes and institutions at reasonable rates without loss to Government.

4. The quantities of milk sold during 1935-36 were 7,617 tons at an average sale rate of Rs. 0-1-9·4 per lb. and 469 tons of butter at an average sale rate of Re. 0-15-11 per lb. These quantities represent in the case of milk 13·3 per cent sales to Government hospitals and institutions and 86·7 per cent to other customers and in the case of butter 5·4 per cent to Government hospitals and institutions and 94·6 to others (officers, troops, and families, messes and institutions).

Budget 1937-38 is Rs. 2·81 lakhs more than Budget 1936-37 due mainly to the expansion of trade and the establishment of a dairy farm at Ahmednagar.

## MAIN HEAD 3.—MANUFACTURING

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—ENGLAND. | | | | |
| (a) Stores for India— | | | | |
| (1) Medical Store Depots . | | 9,50,000 | | 9,54,000 |
| (2) Ordnance and Clothing Factories . . . | | 13,15,000 | | 15,98,000 |
| (3) Grass Farms . . . | | 4,000 | | 4,000 |
| (4) Dairy Farms . . . | | 4,000 | | 4,000 |
| (b) Medical Store Depots and Workshops— | | | | |
| (1) Pay and miscellaneous charges | | 24,000 | | 24,000 |
| (2) Sterling overseas pay . | | 5,000 | | 5,000 |
| (3) Leave and deputation salaries | | 12,000 | | 4,000 |
| (c) Ordnance and Clothing Factories— | | | | |
| (1) Pay and miscellaneous charges | | 16,000 | | 20,000 |
| (2) Leave and deputation salaries | | 2,60,000 | | 2,64,000 |
| (3) Miscellaneous expenditure—Recruitments . . | | 2,000 | | 2,000 |
| (4) Final pay and travelling expenses . . . | | 8,000 | | 8,000 |
| (5) Sterling overseas pay . | | 1,40,000 | | 1,40,000 |
| (6) Passage to India . . | | 8,000 | | 8,000 |
| (d) Grass Farms— | | | | |
| (1) Pay and miscellaneous charges | | 40,000 | | 36,000 |
| (e) Dairy Farms— | | | | |
| (1) Pay and Miscellaneous charges | | 2,000 | | 1,000 |
| (2) Leave and deputation salaries | | 20,000 | | 24,000 |
| (3) Final pay and travelling expenses . . . | | .. | | .. |
| (4) Sterling overseas pay . | | 8,000 | | 8,000 |
| *Deduct*—Emergency deductions from leave salaries . . . . | | .. | | .. |
| | 21,56,913 | 28,18,000 | 28,91,000 | 31,04,000 |
| *Deduct*—Transfer from the Defence Reserve Fund | .. | .. | .. | *2,20,000* |
| TOTAL SUB-HEAD F.—ENGLAND . | 21,56,913 | 28,18,000 | 28,91,000 | 28,84,000 |
| SUB-HEAD G.—EXCHANGE . | —11,175 | .. | —15,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 3 . | 2,63,28,859 | 2,74,76,000 | 2,91,20,000 | 2,85,69,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD III.—MANUFACTURING

| RECEIPTS. | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| INDIA. | | | | |
| SUB-HEAD A.—MEDICAL STORE DEPOTS AND WORKSHOPS— | | | | |
| (1) Proceeds from sale of surplus and obsolete stores and waste. . . . | | 6,000 | | 5,800 |
| (2) Value of supplies made and services rendered to Local Governments and non-military institutions, by depots proper . . | | 31,50,000 | | 29,56,900 |
| (3) Value of supplies made and services rendered to Local and foreign Governments and non-military institutions, by workshops. . | | 13,300 | | 13,300 |
| (4) Transfer of surplus from depreciation reserve fund . . | | 4,700 | | .. |
| (5) Miscellaneous . | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD A . | 30,62,275 | 31,76,000 | 31,76,000 | 29,78,000 |
| SUB-HEAD B.—INDIAN ARMY SERVICE CORPS— | | | | |
| Miscellaneous . . | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD B . | 1,844 | 2,000 | 2,000 | 2,000 |
| SUB-HEAD C.—ORDNANCE AND CLOTHING FACTORIES— | | | | |
| (1) Proceeds from sale of surplus and obsolete stores and waste. . | | 1,38,000 | | 1,10,000 |
| (2) Value of work done for non-military departments and private bodies . . . | | 84,000 | | 1,00,000 |
| (3) Transfer of surplus from depreciation reserve fund . . | | .. | | .. |
| (4) Miscellaneous . | | 2,17,000 | | 2,20,000 |
| TOTAL SUB-HEAD C . | 6,67,351 | 4,39,000 | 5,40,000 | 4,30,000 |

ESTABLISHMENTS (INCLUDING STORES)—*contd.*

EXPLANATIONS.

## MAIN HEAD III—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—*concld.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised, Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*concld.* | | | | |
| INDIA—*concld.* | | | | |
| SUB-HEAD D.—GRASS FARMS— | | | | |
| (1) Proceeds from sale of fodder . . . | | 78,000 | | |
| (2) Proceeds from sale of vegetables . . | | 2,000 | | .. |
| (3) Miscellaneous . | | 1,20,000 | | 1,70,000 |
| (4) *Deduct*—Refund of excise duty on payment issues of kerosene oil and petrol . . . | | .. | | .. |
| | | 2,00,000 | | 1,70,000 |
| (5) Okara Farm gross receipts . . . | | 5,40,000 | | 5,60,210 |
| (6) *Deduct*—Okara Farm gross expenditure . | | *3,90,000* | | *4,19,210* |
| (7) Net receipts from Okara Farm . . . | | 1,50,000 | | 1,41,000 |
| TOTAL SUB-HEAD D . | 5,44,954 | 3,50,000 | 3,10,000 | 3,11,000 |
| SUB-HEAD E.—DAIRY FARMS— | | | | |
| (1) Proceeds from sales of dairy produce . . | | 27,00,000 | | 29,40,000 |
| (2) Proceeds from sale of grain and fodder . . | | 1,50,000 | | 1,30,000 |
| (3) Miscellaneous . . | | 70,000 | | 80,000 |
| (4) *Deduct*—Refund of excise duty on payment issues of keroseine oil and ptrol . . . | | .. | | .. |
| TOTAL SUB-HEAD F . | 30,41,784 | 29,20,000 | 30,90,000 | 31,50,000 |
| SUB-HEAD F.—ENGLAND . | .. | .. | 3,000 | .. |
| SUB-HEAD G.—EXCHANGE . | .. | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD III . | 73,18,208 | 68,87,000 | 71,21,000 | 68,71,000 |

## MAIN HEAD 4-IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.

### SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—ARMY HEADQUARTERS . . | 77,48,126 | ... | 77,48,126 | 77,04,000 | ... | 77,04,000 | 77,22,000 | ... | 77,22,000 | 77,98,000 | ... | 77,98,000 |
| B.—STAFF OF COMMANDS . | 31,28,368 | ... | 31,28,368 | 33,39,000 | ... | 33,39,000 | 32,01,000 | ... | 32,01,000 | 32,86,000 | ... | 32,86,000 |
| C.—STAFF OF DISTRICTS AND BRIGADES . . | 82,72,999 | ... | 82,72,999 | 84,65,000 | ... | 84,65,000 | 82,50,000 | ... | 82,50,000 | 81,04,000 | ... | 81,04,000 |
| MISCELLANEOUS RECEIPTS . | ... | 51,363 | —51,363 | ... | 57,000 | —57,000 | ... | 65,000 | —65,000 | ... | 53,000 | —53,000 |
| D.—ENGLAND . | 11,45,734 | 980 | 11,44,754 | 10,32,000 | 2,000 | 10,30,000 | 10,85,000 | 2,000 | 10,83,000 | 9,80,000 | 2,000 | 9,78,000 |
| E.—EXCHANGE . | —5,935 | —4 | —5,931 | .. | ... | ... | —6,000 | ... | —6,000 | ... | ... | ... |
| MAIN HEAD 4-IV | 2,02,89,292 | 52,339 | 2,02,36,953 | 2,05,40,000 | 59,000 | 2,04,81,000 | 2,02,52,000 | 67,000 | 2,01,85,000 | 2,01,68,000 | 55,000 | 2,01,13,000 |

## MAIN HEAD 4.—ARMY HEADQUARTERS

EXPLANATIONS.

*Definition and Composition of "The Staff".*—The staff is the establishment of officers employed at the headquarters of each higher military formation to assist the commander in carrying out his duties of command and administration.

2. The staff of the Commander-in-Chief in India is known as the Army Headquarters Staff.

3. The officers appointed to the staff are specially selected officers, taken normally from among those who have graduated at the Staff College at Camberley or Quetta. The Staff Colleges are institutions where officers, after passing a competitive entrance examination, undergo a course of instruction in advanced military science and where they study the work of each fighting arm and of each administrative service and department of the army. No officer is posted permanently to the staff. After a period of staff employment, limited as a general rule to four years, an officer returns to his unit for a tour of regimental duty, in order that he may keep in touch with regimental work. Moreover, no staff officer is trained solely for duty with one of the branches of the staff: it is important that officers of each branch should be acquainted with the working of other branches, in order that they may know what assistance they can give and receive, and in order also to ensure the proper allocation of responsibility and to avoid overlapping of work. To obtain this result, arrangements are made for the periodical exchange of staff officers between the different branches of the staff.

4. *Organisation and the functions of the several branches.*—The staff at Army Headquarters is organized in four principal branches:—

(*a*) The General Staff Branch.

(*b*) The Adjutant General's Branch.

(*c*) The Quartermaster-General's Branch.

(*d*) The Master General of Ordnance Branch.

5. *The General Staff Branch.*—The General Staff Branch deals with military policy, with plans of operations for the defence of India, with the organization and distribution of the army for internal security and external use in accordance with the policy of Government, with the collection and distribution of intelligence, with the supervision of the training of the army, with the use of the military forces in war, with war regulations, with the education of officers and other ranks, and with the inter-communication services.

6. *The Adjutant General's Branch.*—The Adjutant-General's Branch deals with all matters appertaining to the raising, organizing, and maintenance of the military forces, the peace distribution of the army, discipline, martial, military and international law, medical and sanitary measures relating to the troops, personal and ceremonial matters, prisoners of war, pay and pension questions, recruiting, mobilization and demobilization.

7. *The Quartermaster-General's Branch.*—The Quartermaster-General's Branch is concerned with the maintenance and issue of supplies, *i.e.*, foodstuffs, forage, fuel, Mechanical Transport vehicles and connected stores and animals and reserves of these articles with the services responsible for the transportation, movement and quartering of troops, with the supply and transport service, military works, with the remount and veterinary services, the farms department and with garrison and regimental institutes. Since the Great War the responsibilities of the Quartermaster-General's Branch have increased to a very great extent. This is attributable specifically to the creation of new services such as Mechanical Transport, and to the fundamental change of policy by which, since the war Indian troops are fed, and mounted directly by Government, instead of under regimental arrangements.

8. *The Master-General of the Ordnance Branch.*—The branch consists of four Directorates with duties that are interdependent. These are—

(i) Ordnance Factories.

(ii) Artillery.

(iii) Ordnance Services.

(iv) Contracts.

(1) The Directorate of Ordnance Factories administers the army factories in India and assists the development of manufacture in India by private manufacturers,

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

(ii) The Director of Artillery deals with design, research experiment, patterns, and scales of all equipment of the Army and inspection of the same with the exception of :—

(*a*) Mechanical Transport (dealt with by Quartermaster-General's branch) and

(*b*) Clothing, footgear and general stores (dealt with by Director of Ordnance Services).

(iii) The Director of Ordnance Services controls the Arsenals and Depots and the Indian Army Ordnance Corps and is responsible for the provision of all equipment (except Mechanical Transport) and clothing for the Army. He also deals with design, research, experiment, patterns and scales and inspection of clothing, footgear and general stores.

(iv) The Contracts Directorate deals with the purchase of foodstuffs, coal, oil, petrol, paints varnishes, etc., hardware, machinery, engineering stores, etc., also the disposal of surplus and obsolete and unserviceable stores, machinery, etc., pertaining to the Army in India, Royal Air Force and Royal Indian Navy. In matters relating to the purchase of foodstuffs and other Indian Army Service Corps stores, this Directorate is now responsible to the Quartermaster General in India. Policy questions concerning the branch with particular reference to mobilisation and war, calculation of war maintenance reserves, and co-ordination of resources in peace to meet war requirements are dealt with by a section working directly under the Master General of the Ordnance.

9. The Military Secretary deals with the appointment, promotion and retirement of officers holding the King's Commission and the selection of officers for staff appointments.

10. In addition to the above, the Army Headquarters staff includes certain advisers, *viz.*:—the Major General, Cavalry, the Major General, Royal Artillery, the Signal Officer-in-Chief and the Lieut.-Colonel, Royal Tank Corps. Their duties are to inspect and co-ordinate the training of their arms and to render advice to the Staff on technical questions connected with the administration of their arms of the service. These officers are attached to the General Staff Branch. For Engineer matters, the Engineer-in-Chief (provided for under Main Head 8—Military Engineer Services) is the technical adviser.

11. *Lower formations.*—The staff in Commands and Districts is organised on the same lines as at Army Headquarters, and the duties are allocated similarly. There are of course certain differences, *e g.*, the lower the formation, the fewer in number are the appointments and the lower is their grading ; there is no Master-General of the Ordnance Branch in lower formations, ordnance matters being dealt with by the Quartermaster-General's Branch ; the work of the Adjutant-General's and Quartermaster-General's Branches is usually combined in one administrative staff officer. The composition of the staff of Commands and Districts varies with the special requirements of each.

12. Provision is made under this head for the chargers of commanders and their staffs including their personal staffs.

Budget 1937-38 is Rs. 3·68 lakhs less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by increases due to certain reorganisations in staff.

## STATEMENT SHOWING ESTABLISHMENTS OF OFFICERS AND OTHERS

| | Army Headquarters. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Commander-in-Chief and Staff. | Staff of H. E. the Viceroy. | Military Secretary's Branch. | General Staff Branch. | Adjutant General's Branch. | Quartermaster General's Branch. | Master General of Ordnance Branch. | Central Revision Section. |
| *Commanders.* | | | | | | | | |
| Commander-in-Chief | 1 | .. | .. | .. | .. | .. | .. | .. |
| General Officers Commanding-in-Chief | .. | .. | .. | .. | .. | .. | .. | .. |
| District Commanders | .. | .. | .. | .. | .. | .. | .. | .. |
| Brigade Commanders | .. | .. | .. | .. | .. | .. | .. | .. |
| *Staff and attached to Staff.* | | | | | | | | |
| Generals or Lieut.-Generals | .. | .. | .. | 1 | 1 | 1 | 1 | .. |
| Major Generals | .. | .. | 1 | 3 | 1 | 1 | 1 | .. |
| Brigadiers | .. | .. | .. | 3 | 1 | .. | .. | .. |
| Staff officers (1st grade) | .. | .. | 1 | 5 | 4 | 1 | 3 | .. |
| Staff officers (2nd grade) | 1 | .. | 1 | 14 | 6 | 6 | 2 | .. |
| Staff officers (3rd grade) | .. | .. | .. | 15 | 6 | 4 | 1 | .. |
| Other officers | .. | .. | .. | 1(3)(c) | .. | 1(f) | 1(k) | .. |
| *Services.* | | | | | | | | |
| Directors—Major Generals | .. | .. | .. | .. | | 1 | 1 | .. |
| Directors—Brigadiers | .. | .. | .. | .. | .. | | 2 | 2 |
| Other Directors | .. | .. | .. | .. | .. | | 1 | 1 |
| Deputy Directors | .. | .. | .. | .. | | 3 | 4(g) | 1 |
| Assistant Directors | .. | .. | .. | .. | | 1 | 3 | 5 |
| Deputy Assistant Directors | .. | .. | .. | .. | | 2 | 3 | 5 |
| Staff Captains | .. | .. | .. | .. | .. | | 1 | 2 |
| Inspectors | .. | .. | .. | .. | .. | | 1(h) | .. |
| Other officers | .. | .. | .. | .. | | 2(d) | .. | 4(l) |
| *Special appointments.* | | | | | | | | |
| Assistant Military Secretaries | .. | .. | .. | .. | .. | .. | .. | .. |
| Aides-de-Camp | 4 | 8 | .. | 1 | .. | .. | .. | .. |
| Judge Advocate General | .. | .. | .. | .. | | 1 | .. | .. |
| Deputy Judge Advocate Generals | .. | .. | .. | .. | | 1 | .. | .. |
| Assistant Judge Advocate Generals | .. | .. | .. | .. | .. | .. | .. | .. |
| Deputy Assistant Judge Advocate Generals | .. | .. | .. | .. | | 2 | .. | .. |
| Station Staff officers, 1st Class | .. | .. | .. | .. | .. | .. | .. | .. |
| Station Staff officers, 2nd & 3rd Class | .. | .. | .. | .. | .. | .. | .. | .. |
| Officer Supervisors | .. | .. | 2 | 3 | 7(e) | 5 | 5 | .. |
| Departmental officers, I. A. C. C. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other officers | 2(a) | 1(b) | .. | .. | .. | 1(i) | .. | 1(m) |
| TOTAL | 8 | 9 | 5 | 46 (3) | 39 | 36 | 34 | 1 |
| Superintendents | .. | .. | 3 | 6 | 12 | 7 | 19 | .. |
| Clerks— | | | | | | | | |
| 1st division | .. | .. | 8 | 25 | 42 | 29 | 60 | 2 |
| 2nd division | 1 | .. | 11 | 20 | 47 | 29 | 83 | 7 |
| Indian Army Corps of Clerks (British Wing) | 2 | .. | 4 | 15 | 4 | 5 | 3 | .. |
| 3rd division (including Indian Army Corps of Clerks—Indian Wing) | .. | .. | 18 | 29 | 51 | 42 | 124 | 5 |
| Technical | .. | .. | .. | 5 | .. | 6 | 15 | 2 |
| Special appointments | .. | .. | .. | 2 | .. | .. | .. | .. |
| Temporary establishment | .. | .. | .. | .. | .. | 3(j) | 10 | .. |
| Draughtsman | .. | .. | .. | .. | .. | .. | 1 | .. |
| Translators | .. | .. | .. | 6 | .. | .. | .. | .. |
| Office servants | 3 | .. | 19 | 74 | 95 | 64 | 97 | 3 |
| Security staff | .. | .. | .. | 15 | .. | .. | .. | .. |
| Superintendent, H. E. the C.-in-C.'s household | 1 | .. | .. | .. | .. | .. | .. | .. |
| "Fauji Akhbar" clerical establishment | .. | .. | .. | 14 | .. | .. | .. | .. |
| Wireless oparaters | .. | .. | .. | 6 | .. | .. | .. | .. |
| Assistant and Sub-Assistant Surgeons | .. | .. | .. | .. | 2 | .. | .. | .. |
| TOTAL | 7 | .. | 63 | 217 | 253 | 185 | 412 | |

## FOR WHOM PROVISION IS MADE UNDER HEAD 4.

| Principal Supply Officers' Committee. | Total. | Commands. | Districts and Brigades. | Total. | Remarks. |
|---|---|---|---|---|---|
| .. | 1 | .. | .. | 1 | (*a*) 1 Surgeon and 1 Personal Assistant. |
| .. | .. | 4 | .. | 4 | (*b*) Military Secretary to H. E. the Viceroy. |
| .. | .. | .. | 12 | 12 | (*c*) 1 Lt. Col., R. T. C., 1 Cipher officer and 2 Interpretor officers. |
| .. | .. | .. | 34 | 34 | |
| .. | 4 | .. | .. | 4 | (*d*) Chief Principal Matron and 1 additional medical officer for Army Headquarters. |
| .. | 7 | 3 | .. | 10 | |
| .. | 4 | 9 | .. | 13 | (*e*) Includes 2 Deputy Assistant Directors (Civilians). |
| .. | 14 | 9 | 15 | 38 | |
| .. | 30 | 19 | 65 | 114 | (*f*) Railway concentration officer (Civilian). |
| .. | 26 | 6 | 55 | 87 | (*g*) Includes 1 Brigadier. |
| .. | 3(3) | 1(*n*) | .. | 4(3) | (*h*) Held by a Brigadier. |
| | | | | | (*i*) Inspector of Catering |
| .. | 2 | .. | .. | 2 | (*j*) Employed during Delhi season only. |
| .. | 4 | .. | .. | 4 | (*k*) Technical officer. |
| .. | 2 | .. | .. | 2 | (*l*) 1 Chief ordnance Mechanical Engineer, 1 Technical officer, 1 Civil Engineer Adviser and 1 Assistant Civil Engineer Adviser. |
| .. | 8 | 10(*o*) | .. | 18 | |
| .. | 9 | 19 | 24 | 52 | |
| .. | 10 | 6 | 61 | 77 | (*m*)Director of Regulations and Forms. |
| .. | 3 | 2 | 4 | 9 | (*n*) Commander, Royal Tank Corps. |
| .. | 1 | .. | .. | 1 | (*o*) Includes 4 Major-Generals. |
| .. | 6 | 4(*p*) | .. | 10 | (*p*) Remount officers. |
| | | | | | (*q*) 12 Military Intelligence officers and 3 Station Commanders. |
| .. | .. | 4 | .. | 4 | |
| .. | 13 | 8 | (12) | 21(12) | |
| .. | 1 | .. | .. | 1 | |
| .. | 1 | 2 | .. | 3 | |
| .. | .. | 3 | .. | 3 | |
| .. | 2 | 3 | .. | 5 | |
| .. | .. | .. | 16 | 16 | |
| .. | .. | .. | (40) | (40) | |
| .. | 22 | .. | .. | 22 | |
| .. | .. | 4 | 13 | 17 | |
| 3 | 8 | .. | 12(3)(*q*) | 20(3) | |
| 3 | 181 (3) | 116 | 311 (55) | 608 (58) | |
| .. | 47 | | | | |
| 3 | 169 | | | | |
| 7 | 205 | | | | |
| .. | 33 | | | | |
| 6 | 275 | | | | |
| .. | 28 | | | | |
| .. | 2 | | | | |
| .. | 13 | | | | |
| .. | 1 | | | | |
| .. | 6 | | | | |
| 4 | 359 | | | | |
| .. | 15 | | | | |
| .. | 1 | | | | |
| .. | 14 | | | | |
| .. | 6 | | | | |
| .. | 2 | | | | |
| 20 | 1,176 | 240 (23) | 756 (53) | 2,172 (76) | |

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1936-37. | Numbers. 1937-38. | | Account 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | **SUB-HEAD A.—ARMY HEADQUARTERS.** | | | | |
| | | **MINOR HEAD (*a*)—COMMANDER-IN-CHIEF AND PERSONAL STAFF.** | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Commander in-Chief . . . | | 1,01,260 | | 1,01,220 |
| 6 | 7 | (2) Pay of other officers | | 85,750 | | 89,860 |
| 7 | 7 | (3) Pay of establishment | | 18,270 | | 16,450 |
| | | (4) Tour expenses of Commander-in-Chief . . | | 1,50,000 | | 1,50,000 |
| | | (5) Miscellaneous allowances and expenses . | | 13,720 | | 13,470 |
| | | (6) Grant for expenditure to be sanctioned by the Commander-in Chief under his financial powers . . | | 50,000 | | 50,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 3,79,595 | 4,19,000 | 4,15,000 | 4,21,00 |
| | | **MINOR HEAD (*b*)—PERSONAL STAFF OF GOVERNOR-GENERAL.** | | | | |
| | | Detailed heads— | | | | |
| 8 | 9 | (1) Pay of officers . | | 93,000 | | 1,04,000 |
| | | (2) Miscellaneous allowances and expenses . | | . | | .. |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . . | 88,392 | 93,000 | 1,01,000 | 1,04,000 |
| | | Carried over . | 4,67,987 | 5,12,000 | 5,16,000 | 5,25,000 |

STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head* (*b*)—Budget 1937-38 is Rs. ·11 lakh more than Budget 1936-37 owing to provision being made for an additional A. D. C.

## MAIN HEAD 4.—ARMY HEADQUARTERS

| Numbers. 1936-37. | Numbers. 1936-37. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 4,67,987 | 5,12,000 | 5,16,000 | 5,25,000 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (c)—MILITARY SECRETARY'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 6 | 5 | (1) Pay of officers . | | 1,07,000 | | 1,05,000 |
| 63 | 63 | (2) Pay of establishment . | | 1,25,000 | | 1,30,000 |
| | | (3) Miscellaneous allowances and expenses. | | 25,000 | | 25,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (c) . | 2,76,827 | 2,57,000 | 2,60,000 | 2,60,000 |
| | | MINOR HEAD (d)—GENERAL STAFF BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 46 | 46 | (1) Pay of officers . | | 9,30,400 | | 9,10,000 |
| 203 | 203 | (2) Pay of establishment | | 3,43,000 | | 3,47,300 |
| | | (3) Tour expenses of the Chief of the General Staff . . . . | | 15,000 | | 15,000 |
| | | (4) Miscellaneous allowances and expenses . | | 1,62,400 | | 1,63,000 |
| 14 | 14 | (5) "Fauji Akhbar" establishments and other charges . . . | | 79,200 | | 90,700 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (d) | 14,45,879 | 15,30,000 | 14,75,000 | 15,26,000 |
| | | MINOR HEAD (e)—ADJUTANT GENERAL'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 24 | 24 | (1) Pay of officers of the Adjutant General's branch proper | | 4,38,700 | | 4,43,070 |
| 10 | 10 | (2) Pay of officers of Medical Directorate | | 2,44,500 | | 2,36,880 |
| 5 | 5 | (3) Pay of officers of the Judge Advocate General's branch . | | 86,980 | | 98,000 |
| | | | | 7,70,180 | | 7,77,950 |
| | | Carried over . | 21,90,693 | 22,99,000 | 22,51,000 | 23,11,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (d) General Staff Branch—*

Budget 1937-38 is Rs. ·04 lakh less than budget 1936-37 due to decrease in pay of officers partly counterbalanced by an increase anticipated in respect of "Fauji Akhbar" establishments.

*Minor Head (e) Adjutant General's Branch—*

Budget 1937-38 is Rs. ·23 lakh more than Budget 1936-37 due to the inclusion of provision for the Revision Section for the whole year instead of for one month in 1936-37 and the transfer of two clerks from the Q. M. G's branch.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward | 21,90,693 | 22,99,000 | 22,51,000 | 23,11,000 |
| | | | | 7,70,180 | | 7,77,950 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (*e*)—ADJUTANT-GENERAL'S BRANCH—*concld.* | | | | |
| | | Detailed heads—*contd.* | | | | |
| 158 | 162 | (4) Pay of establishment of the Adjutant General's branch proper | | 2,72,000 | | 2,89,490 |
| 79 | 77 | (5) Pay of establishment of Medical Directorate | | 1,75,000 | | 1,72,000 |
| 13 | 14 | (6) Pay of establishment of the Judge Advocate General's Branch. | | 22,000 | | 22,810 |
| | | | | 4,69,000 | | 4,84,300 |
| | | (7) Miscellaneous allowances and expenses of the Adjutant General's branch proper | | 53,370 | | 54,410 |
| | | (8) Miscellaneous allowances and expenses of Medical Directorate. | | 29,000 | | 28,210 |
| | | (9) Miscellaneous allowances and expenses of the Judge Advocate General's branch | | 3,960 | | 4,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces | | *23,510* | | *23,870* |
| | | TOTAL MINOR HEAD (*e*) | 13,37,083 | 13,02,000 | 13,44,000 | 13,25,000 |
| | | MINOR HEAD (*f*) QUARTERMASTER-GENERAL'S BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 36 | 36 | (1) Pay of officers | | 7,22,000 | | 7,42,400 |
| 174 | 185 | (2) Pay of establishment | | 3,38,000 | | 3,40,300 |
| | | (3) Miscellaneous allowances and expenses | | 80,000 | | 80,300 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*f*). | 11,01,649 | 11,40,000 | 11,60,000 | 11,63,000 |
| | | Carried over | 46,29,425 | 47,41,000 | 47,55,000 | 47,99,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (f)—Quartermaster General's Branch—*

(*f*) Budget 1937-38 is Rs. ·23 lakh more than Budget 1936-37 due to the transfer of certain establishment from lower formation partly counterbalanced by decrease due to the transfer of 2 clerks to the Adjutant Generals's Branch.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 46,29,425 | 47,41,000 | 47,55,000 | 47,99,000 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*contd.* | | | | |
| | | MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH. | | | | |
| | | Detailed heads— | | | | |
| 21 | 22 | (1) Pay of officers of the Master General of Ordnance branch proper | | 4,60,320 | | 4,69,480 |
| 5 | 6 | (2) Pay of officers of Contracts Directorate . | | 1,07,280 | | 1,22,280 |
| 5 | 6 | (3) Pay of officers of the Assistant Director of Ordnance Services (Provision) . . | | 78,000 | | 95,430 |
| | | | | 6,45,600 | | 6,87,190 |
| 225 | 228 | (4) Pay of establishment of the Master General of Ordnance branch proper . . . | | 4,92,000 | | 5,03,410 |
| 105 | 105 | (5) Pay of establishment of Contracts Directorate. | | 1,97,000 | | 1,97,000 |
| 79 | 79 | (6) Pay of establishment of the Assistant Director of Ordnance Services (Provision) . | | 1,48,000 | | 1,48,000 |
| | | | | 8,37,000 | | 8,48,410 |
| | | Carried over . | | 14,82,600 | | 15,35,600 |
| | | | 46,29,425 | 47,41,000 | 47,55,000 | 47,99,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head (g)—Master General of Ordnance Branch—*

Budget 1937-38 is Rs. ·56 lakh more than Budget 1936-37 due to an increase in the number of officers and clerks.

## MAIN HEAD 4.—ARMY HEADQUARTERS,

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward | 46,29,425 | 47,41,000 | 47,55,000 | 47,99,000 |
| | | | | 14,82,600 | | 15,35,600 |
| | | SUB-HEAD A.—ARMY HEADQUARTERS—*concld.* | | | | |
| | | MINOR HEAD (*g*)—MASTER-GENERAL OF THE ORDNANCE BRANCH—*contd.* | | | | |
| | | Detailed heads—*concld.* | | | | |
| | | (7) Miscellaneous allowances and expenses of the Master General of Ordnance branch proper | | 52,000 | | 55,000 |
| | | (8) Miscellaneous allowances and expenses of Contracts Directorate . . . | | 45,000 | | 45,000 |
| | | (9) Miscellaneous allowances and expenses of the Assistant Director of Ordnance Services (Provision) | | 20,400 | | 20,400 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*g*). | 15,53,689 | 16,00,000 | 16,33,000 | 16,56,000 |
| | | MINOR HEAD (*h*)—CENTRAL REVISION SECTION. | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 21,600 | | 21,600 |
| 19 | 19 | (2) Pay of establishment . | | 48,910 | | 47,400 |
| | | (3) Miscellaneous allowances and expenses . . | | 5,490 | | 5,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*h*) | 74,126 | 76,000 | 73,000 | 74,000 |
| | | MINOR HEAD (*i*)—DIRECTOR OF REGULATIONS AND FORMS. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of establishment | | 8,150 | | 8,000 |
| | | (2) Miscellaneous . . | | 1,850 | | 2,000 |
| | | (3) Printing and Stationery. . . . | | 11,90,000 | | 11,77,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*i*). | 14,90,886 | 12,00,000 | 12,00,000 | 11,87,000 |
| | | MINOR HEAD (*j*)—PRINCIPAL SUPPLY OFFICERS' COMMITTEE, INDIA. | | | | |
| | | Detailed heads— | | | | |
| 3 | 3 | (1) Pay of officers . | | 47,000 | | 55,000 |
| 20 | 20 | (2) Pay of establishment | | 29,000 | | 21,000 |
| | | (3) Miscellaneous allowances and expenses . | | 11,000 | | 6,000 |
| | | | .. | 87,000 | 61,000 | 82,000 |
| | | TOTAL SUB-HEAD A. | 77,48,126 | 77,04,000 | 77,22,000 | 77,98,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Minor Head* (i)—*Director of Regulations and Forms*—

Budget 1937-38 is Rs. ·13 lakh less than Budget 1936-37 due to reduced provision for printing and stationery.

*Minor Head* (j)—*Principal Supply Officers' Committee, India*—

Budget 1937-38 is Rs. ·05 lakh less than Budget 1936-37 due to normal fluctuations.

## MAIN HEAD 4.—ARMY HEADQUARTERS.

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD B.—STAFF OF COMMANDS. | | | | |
| | | Detailed heads— | | | | |
| 113 | 116 | (1) Pay of officers . | | 25,72,440 | | 25,60,300 |
| 252 (26) | 240 (23) | (2) Pay of establishment other than menials . | | 5,21,500 | | 4,71,750 |
| | | (3) Pay of menials . | | 28,500 | | 27,830 |
| | | (4) Kit and clothing allowances . . | | 7,000 | | 6,500 |
| | | (5) Miscellaneous allowances and expenses . | | 1,13,000 | | 1,15,600 |
| | | (6) Grant for unforeseen expenditure . . | | 1,47,500 | | 1,52,500 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces . | | *50,940* | | *48,480* |
| | | TOTAL SUB-HEAD B. | 31,28,368 | 33,39,000 | 32,01,000 | 32,86,000 |
| | | SUB-HEAD C.—STAFF OF DISTRICTS AND BRIGADES | | | | |
| | | Detailed heads— | | | | |
| 308 (57) | 311 (55) | (1) Pay of officers . | | 63,36,480 | | 61,54,340 |
| 812 (54) | 756 (53) | (2) Pay of establishment other than menials. | | 16,86,080 | | 14,81,000 |
| | | (3) Pay of menials . | | 70,230 | | 67,000 |
| | | (4) Kit and clothing allowances . . | | 21,000 | | 21,000 |
| | | (5) Miscellaneous allowances and expenses | | 3,76,240 | | 3,73,000 |
| | | (6) Grant for unforeseen expenditure . | | 1,16,000 | | 1,08,500 |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | *Deduct*—Charges for Auxiliary and Territorial Forces. | | *83,190* | | *56,450* |
| | | *Deduct*—Amount recovered from the Government of Bengal on account of pay and allowances of military Intelligence officers in Bengal. | | *57,840* | | *44,390* |
| | | TOTAL SUB-HEAD C . | 82,72,999 | 84,65,000 | 82,50,000 | 81,04,000 |

## STAFF OF COMMANDS, ETC.—*contd.*

EXPLANATIONS.

*Sub-Head B.—Staff of Commands—*

Budget 1937-38 is Rs. ·53 lakh less than Budget 1936-37 due to the transer to Head 4-A (*f*) of provision for pay charges of 2 Inspectors R. I. A. S. C., (in 1936-37 provision for the pay of these two officers was made under this head for 3½ months and under Head 4 A (*f*) for 8½ months) the abolition of the appointment of a G. S. O. III in the Northern Command and other minor fluctuations. The apparent increase in the number of officers is d e to the fact that certain departmental officers who were hitherto shown under establishment are now shown as officers.

*Sub-Head C.—Staff of Districts and Brigades—*

Budget 1937-38 is Rs. 3·61 lakhs less than Budget 1936-37 due mainly to the separation of Burma (4·37) partly counterbalanced by the transfer to this head of the provision for the pay charges of certain R. I. A. S. C. establishment from Supply Companies and Depots.

## MAIN HEAD 4/IV.—ARMY HEADQUARTERS,

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD D.—ENGLAND: | | | | |
| | | (*a*) Army Headquarters— | | | | |
| | | (1) Pay: officers . . | | 2,00,000 | | 1,60,000 |
| | | (2) Pay: other ranks . | | 32,000 | | 32,000 |
| | | (3) Leave and deputation salaries . . . | | 80,000 | | 88,000 |
| | | (4) Sterling overseas pay. | | 16,000 | | 18,000 |
| | | (*b*) Staff of Commands— | | | | |
| | | (1) Pay: officers . | | 1,28,000 | | 1,28,000 |
| | | (2) Pay: other ranks . | | 40,000 | | 40,000 |
| | | (*c*) Staff of Districts and Brigades— | | | | |
| | | (1) Pay: officers . . | | 3,40,000 | | 3,20,000 |
| | | (2) Pay: other ranks . | | 1,12,000 | | 1,12,000 |
| | | (*d*) Staff: Overseas pay and other charges . | | 84,000 | | 82,000 |
| | | Emergency deductions from leave salaries. | | .. | | .. |
| | | TOTAL SUB-HEAD D.—ENGLAND . . . | 11,45,734 | 10,32,000 | 10,85,000 | 9,80,000 |
| | | SUB-HEAD E.—EXCHANGE ON ENGLISH EXPENDITURE . | —5,935 | .. | —6,000 | .. |
| | | TOTAL EXPENDITURE—MAIN HEAD 4 | 2,02,89,292 | 2,05,40,000 | 2,02,52,000 | 2,01,68,000 |
| | | Receipts— | | | | |
| | | SUB-HEAD A.—INDIA— | | | | |
| | | Miscellaneous . . | 51,363 | 57,000 | 65,000 | 53,000 |
| | | SUB-HEAD B.—England: Staff-miscellaneous. . . | 980 | 2,000 | 2,000 | 2,000 |
| | | SUB-HEAD C.—Exchange . . . | —4 | .. | .. | .. |
| | | TOTAL RECEIPTS—MAIN HEAD IV . . . | 52,339 | 59,000 | 67,000 | 55,000 |

STAFF OF COMMANDS, ETC.—*concld.*

## MAIN HEAD 5/V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS, M. E. S., R. A. F. AND R. I. N.)

### SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—ROYAL INDIAN ARMY SERVICE CORPS | 2,14,19,152 | 21,43,016 | 1,92,76,136 | 2,22,61,000 | 19,92,000 | 2,02,69,000 | 2,17,63,000 | 24,25,000 | 1,93,38,000 | 2,28,01,000 | 24,20,000 | 2,03,81,000 |
| B.—ANIMALS (REMOUNTS) | 17,56,332 | 2,66,441 | 14,89,891 | 21,03,000 | 2,54,000 | 18,49,000 | 21,03,000 | 2,75,000 | 18,28,000 | 19,76,000 | 2,75,000 | 17,01,000 |
| C.—INDIAN ARMY ORDNANCE CORPS | 67,86,231 | 88,13,376 | —20,27,145 | 66,63,000 | 86,60,000 | —19,97,000 | 67,50,000 | 88,10,000 | —20,60,000 | 76,81,000 | 93,09,000 | —16,28,000 |
| D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH | 23,136 | 290 | 22,846 | 23,000 | 1,000 | 22,000 | 23,000 | 1,000 | 22,000 | 31,000 | 1,000 | 30,000 |
| E.—ENGLAND | 34,04,309 | 2,24,602 | 31,79,707 | 47,20,000 | 4,17,000 | 43,03,000 | 49,22,000 | 5,31,000 | 43,91,000 | 81,99,000 | 3,65,000 | 78,34,000 |
| F.—EXCHANGE | —17,642 | —1,164 | —16,478 | ... | ... | ... | —25,000 | —3,000 | —22,000 | ... | ... | ... |
| | 3,33,71,518 | 1,14,46,561 | 2,19,24,957 | 3,57,70,000 | 1,13,24,000 | 2,44,46,000 | 3,55,36,000 | 1,20,39,000 | 2,34,97,000 | 4,06,88,000 | 1,23,70,000 | 2,83,18,000 |
| *Deduct*—Transfers from the Defence Reserve Fund | ... | ... | ... | ... | ... | ... | ... | ... | ... | *50,70,000* | ... | *50,70,000* |
| TOTAL HEAD 5/V. | 3,33,71,518 | 1,14,46,561 | 2,19,24,957 | 3,57,70,000 | 1,13,24,000 | 2,44,46,000 | 3,55,36,000 | 1,20,39,000 | 2,34,97,000 | 3,56,18,000 | 1,23,70,000 | 2,32,48,000 |

EXPLANATIONS.

The value of stock on 31st March 1936 of the following categories of stores was as given below :—

| *Clothing* :— | Rs. |
|---|---|
| Uniforms | 25,47,690 |
| Boots, etc. | 18,22,493 |
| Necessaries | 20,54,278 |
| Cloth and other materials | 56,724 |
| Head dresses | 4,87,993 |
| Miscellaneous | 33,84,320 |
| Minor items | 51,768 |
| Total clothing | 1,04,05,266 |
| Provisions | 37,27,169 |
| Grain and salt for animals | 4,99,973 |
| Fuel and light | 1,04,695 |
| Petrol and lubricants | 4,82,011 |

2. In addition to the provision made for the purchase of stores, equipment and animal under head 5, provision has been made under head 3 for the purchase of stores, equipment and animals required by manufacturing establishments. The total provision made is indicated below :—

| Stores, equipment and animals required for— | Budget Head. | Provision for expenditure. 1936-37. In India (including customs duty on imported stores and value of such stores debitable to Remittance Account). | 1936-37. In England (at 1s. 6d. to the rupee including sea-freight, packing, etc., for imported tores). | 1937-38. In India (including customs duty on imported stores and value of such stores debitable to Remittance Accounts). | 1937-38. In England (at 1s. 6d. to the rupee including sea-freight packing, etc. for imported stores). |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| Medical stores depots and workshops | Head 3-A | 16,44,000 | 9,50,000 | 15,78,330 | 9,54,000 |
| Ordnance and clothing factories | Head 3-C | 65,77,520 | 13,15,000 | 90,02,130 | 15,98,009 |
| Grass farms | Head 3-D | 16,10,000 | 4,000 | 16.45,000 | 4,000 |
| Dairy farms | Head 3-E | 15,20,000 | 4,000 | 16,80,000 | 4,000 |
| | | 1,13,51,520 | 22,73,000 | 1,39,05,460 | 25,60,000 |
| Total provision in head 3 | | 1,36,24,520 | | 1,64,65,460 | |
| Total provision in head 5 (Gross) | | 3,91,32,280 | | 4,42,57,230 | |
| Grand total of stores purchased for the army in India | | 5,27,56,800 | | 6,07,22,690 | |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT MANUFACTURING ESTABLISHMENTS,

| EXPENDITURE: | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS. | Rs. | Rs. | .. | Rs. |
| MINOR HEAD (*a*)—PROVISIONS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 44,63,000 | | 41,80,050 |
| (2) Central purchases . | | 82,90,420 | | 92,57,950 |
| (3) Value of stores returned | | 1,000 | | 2,000 |
| (4) Customs duty . | | 32,000 | | 43,000 |
| (5) Bonus paid under sliding scale of rations scheme . . . | | 1,90,000 | | 2,00,000 |
| | | 1,29,76,420 | | 1,36,83,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. | | *1,08,560* | | *1,59,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government . | | *1,860* | | *40,000* |
| | | *1,10,420* | | *1,99,000* |
| Net cash expenditure under (*a*) | 1,34,17,345 | 1,28,66,000 | 1,32,80,000 | 1,34,84,000 |
| MINOR HEAD (*b*)—GRAIN AND SALT FOR ANIMALS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 63,000 | | 50,000 |
| (2) Central purchases . | | 32,81,000 | | 38,55,000 |
| (3) Value of stores returned | | .. | | |
| | | 33,44,000 | | 39,05,000 |
| (4) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | .. | | .. |
| (5) *Deduct*—Value of stores issued on payment to other departments of the Central Government . | | .. | | .. |
| | | .. | | .. |
| Net cash expenditure under (*b*) | 31,00,881 | 33,44,000 | 34,00,000 | 39,05,000 |
| MINOR HEAD (*c*)—PETROL AND LUBRICANTS. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 20,000 | | 20,000 |
| (2) Central purchases . | | 34,04,580 | | 34,15,000 |
| (3) Value of stores returned | | 8,000 | | 3,000 |
| (4) Customs duty . . | | .. | | |
| | | 34,32,580 | | 34,38,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | *9,87,580* | | 9,63,000 |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. . | | .. | | .. |
| (7) *Deduct*—Credits for services rendered by M. T. units to M. E. S., R.A.F. and A.F.I. units | | *50,000* | | *1,00,0* |
| (8) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty . | | *14,56,000* | | *14,50,0* |
| | | *24,93,580* | | *25,13,0* |
| Net cash expenditure under (*c*) . | 9,64,186 | 9,39,000 | 10,39,000 | 9,25,0 |
| Carried over . | 1,74,82,412 | 1,71,49,000 | | 1,83,14,0 |

AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY M. E. S., R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

The net expenditure for Royal Indian Army Service Corps stores, other than mechanical transport, provided in the Budget for 1937-38 compares with the provision in the Budget for 1936-37 as follows:—

| | 1936-37. | 1937-38. |
|---|---|---|
| | Rs. | Rs. |
| Provisions | 1,19,06,000 | 1,22,19,000 |
| Grains and Salt for animals | 32,37,000 | 37,23,000 |
| Petrol and lubricants | 8,43,350 | 7,72,700 |
| Coal and firewood | 10,73,500 | 9,63,000 |
| Kerosine oil | 2,87,150 | 3,57,300 |
| Other J. A. S. C. Stores | 5,21,000 | 6,66,500 |
| Total | 1,78,68,000 | 1,87,02,000 |

*Minor Heads* (*a*) to (*f*) Budget 1937-38 is Rs. 8·34 lakhs more than Budget 1936-37 due mainly to rise in prices partly counterbalanced by decreases due to the separation of Burma.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,74,82,412 | 1,71,49,000 | | 1,83,14,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| MINOR HEAD (*d*)—COAL AND FIREWOOD. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 12,58,000 | | 12,22,160 |
| (2) Central purchases . | | 1,89,680 | | 1,36,340 |
| (3) Value of stores returned . . . . | | 100 | | 30 |
| (4) Bonus paid under the sliding scale of rations scheme . . . | | 6,000 | | 6,000 |
| | | 14,53,780 | | 13,64,530 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . . . | | *26,080* | | *25,000* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *700* | | *2,530* |
| | | *26,780* | | *27,530* |
| Net cash expenditure under (*d*) . | 14,25,570 | 14,27,000 | 13,60,000 | 13,37,000 |
| MINOR HEAD (*e*)—KEROSINE OIL. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 8,000 | | 8,000 |
| (2) Central purchases . | | 5,08,800 | | 5,70,500 |
| (3) Value of stores returned . . . | | 200 | | 200 |
| | | 5,17,000 | | 5,78,700 |
| (4) *Deduct*—Value of stores issued on payment to M. E. S., and R A. F. . . . . | | *61,000* | | *41,100* |
| (5) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | .. |
| (6) *Deduct*—Credit received from the Civil Department on account of rebate of excise duty . | | *1,42,000* | | *1,46,600* |
| | | *2,03,000* | | *1,87,700* |
| Net cash expenditure under (*e*) . | 4,26,073 | 3,14,000 | 3,75,000 | 3,91,000 |
| Carried ove . | 1,93,34,055 | 1,88,90,000 | .. | 2,00,42,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F., AND R.I.N.)—*contd.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 1,93,34,055 | 1,88,90,000 | | 2,00,42,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| MINOR HEAD (*f*)—OTHER R. I. A. S. C. STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 43,000 | | 56,000 |
| (2) Central purchases . | | 8,93,000 | | 10,79,000 |
| (3) Value of stores returned . . . . | | 77,500 | | 70,000 |
| | | 10,13,500 | | 12,05,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., and R. A. F. . . | | *2,13,000* | | *2,58,000* |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *500* | | *7,000* |
| | | *2,13,500* | | *2,65,000* |
| Net cash expenditure under (*f*) . | 8,44,083 | 8,00,000 | 8,00,000 | 9,40,000 |
| Carried over . | 2,01,78,138 | 1,96,90,000 | | 2,09,82,000 |

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M.E.S.,

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| Brought forward | 2,01,78,138 | 1,96,90,000 | | 2,09,82,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*concld* | | | | |
| MINOR HEAD (*g*)—MECHANICAL TRANSPORT STORES INCLUDING TYRES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases<br>(2) Central purchases | | 10,97,500 | | 10,15,500 |
| (3) Value of stores returned | | .. | | .. |
| (4) Customs duty | | 62,500 | | 87,500 |
| | | 11,60,000 | | 11,03,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | | | |
| (6) *Deduct*—Value of stores issued on payment to other departments of the Central Government. | | *10,000* | | *10,000* |
| | | *10,000* | | *10,000* |
| Net cash expenditure under (*g*) | 11,29,107 | 11,50,000 | 10,17,000 | 10,93,000 |
| MINOR HEAD (*h*)—MECHANICAL TRANSPORT VEHICLES. | | | | |
| Detailed heads— | | | | |
| (1) Contribution to equalization fund.— | | | | |
| (*a*) For expenditure during the year.— | | | | |
| (*i*) Cost of vehicles | | | | 4,61,590 |
| (*ii*) Customs duty | | | | 1,63,410 |
| (*b*) For transfer to the fund | | | | .. |
| (2) Central purchases of vehicles from the grant for new measures | | 13,73,000 | | 53,000 |
| (3) Value of stores returned | | | | .. |
| (4) Customs duty on vehicles purchased from the grant for new measures | | | | .. |
| (5) Charges on account of subsidization of motor vehicles | | 48,000 | | 48,000 |
| | | 14,21,000 | | 7,26,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S. and R. A. F. | | .. | | .. |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | .. | | .. |
| Net cash expenditure under (*h*) | 1,11,907 | 14,21,000 | 4,92,000 | 7,26,000 |
| | 2,14,19,152 | 2,22,61,000 | 2,17,63,000 | 2,28,01,000 |
| *Deduct*.—Transfers from the Defence Reserve Fund | .. | .. | .. | *2,05,000* |
| TOTAL SUB-HEAD A.—R. I. A. S. C. | 2,14,19,152 | 2,22,61,000 | 2,17,63,000 | 2,25,96,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R.A.F. AND R.I.N.)—*contd.*

EXPLANATIONS.

Minor head (*g*) Mechanical Transport Stores including tyres.—

Budget 1937-38 is Rs. ·57 lakh less than Budget 1936-37 based on actual requirements.

Minor head (*h*) Mechanical Transport Vehicles—

Budget 1937-38 is Rs. 6·95 lakh less than Budget 1936-37 due mainly to larger provision for purchases to be made in England.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—ANIMALS (REMOUNTS). | | | | |
| Detailed heads | | | | |
| (1) Purchase of horses . | | 15,55,000 | | 15,18,450 |
| (2) Purchase of mules . | | 5,30,000 | | 4,39,950 |
| (3) Purchase of camels . | | 2,000 | | 1,200 |
| (4) Purchase of bullocks . | | 16,000 | | 16,400 |
| | | 21,03,000 | | 19,76,000 |
| (5) *Deduct*—Value of animals issued to other departments . . | | .. | | .. |
| Net cash expenditure (Total Sub-Head B) | 17,56,332 | 21,03,000 | 21,03,000 | 19,76,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS. | | | | |
| MINOR HEAD (*a*)—ORDNANCE STORES. | | | | |
| Detailed heads— | | | | |
| (1) Local purchases . | | 90,000 | | 1,07,000 |
| (2) Central purchases . | | 37,98,000 | | 39,97,000 |
| (3) Value of stores returned . . . | | 3,00,000 | | 2,93,000 |
| (4 Customs duty . | | 2,17,000 | | 2,80,000 |
| (5) Expenditure on repair of mathematical instruments . . | | .. | | .. |
| | | 44,05,000 | | 46,77,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., R.A. F., and R. I. N. | | *2,00,000* | | *2,61,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *40,000* | | *39,000* |
| | | *2,40,000* | | *3,00,000* |
| Net expenditure under (*a*) | 38,97,855 | 41,65,000 | 38,90,000 | 43,77,000 |
| Carried over . | 38,97,855 | 41,65,000 | 38,90,000 | 43,77,000 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

Sub-Head B.—*Animals (Remounts)*—

Budget 1937-38 is Rs. 1·27 lakhs less than Budget 1936-37 due to smaller number of animals to be purchased.

Sub-Head C.—*Indian Army Ordnance Corps*—

(*a*) *Ordnance Stores* :—

Ordnance and clothing stores are obtained from three sources of supply, *i.e.*, Home. Ordnance and Clothing Factories, and from the trade in India.

Funds are provided separately under the following heads for each source of supply :—

| | Head. |
|---|---|
| Imported stores | High Commissioner's estimates (Head 48—Defence Services, Effective—Ordnance—Arsenals, Ordnance Depots and Clothing Depots). |
| Factory-manufactured stores | Factories budget (Head 3-C.). |
| Central purchases and purchases under the "rupee tender" system. | Head 5.—C. (*a*), Ordnance stores. |
| | Head 5.—C. (*b*), Clothing. |

2. The main requirements included in the stores budget for 1937-38 are given below by categories :—

*Ordnance Stores.*

| *Classes of Stores*— | Value |
|---|---|
| General stores— | In thousands of Rs. |
| (1) Barrack and hospital | 5,62 |
| (2) Harness and saddlery | 12,36 |
| (3) Camp equipment and paulins | 19,21 |
| (4) Oils, paints and chemicals | 3,15 |
| (5) Accoutrements | 8,28 |
| Warlike stores— | |
| (1) Guns and carriages | 14,51 |
| (2) Small arm stores | 15,50 |
| (3) Machine guns | 21,00 |
| (4) Transport vehicles and bicycles | 2,41 |
| (5) Signalling equipment | 6,42 |
| (6) Engineer stores | 2,59 |
| (7) Ammunition | 66,49 |

*Clothing.*

| | |
|---|---|
| (1) Khaki drill clothing | 7,48 |
| (2) Serge clothing | 8,60 |
| (3) Foot wear | 9,35 |
| (4) Head gear | 5,15 |
| (5) Great coats, blankets, etc. | 18,17 |
| (6) Necessaries and badges | 14,82 |

3. Certain stores are purchased locally under the financial powers of ordnance officers' funds for which are provided under Head 5-C. (*a*) (i) for ordnance stores and (*b*) (1) for clothing.

4. Under the existing provision system, the stock position of practically every item is reviewed each year. Orders on suppliers are made up with reference to the latest review and budget provision is made on the basis of the cost of those orders.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 38,97,855 | 41,65,000 | 38,90,000 | 43,77,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.* | | | | |
| MINOR HEAD (*b*)—CLOTHING | | | | |
| Detailed heads— | | | | |
| (1) Local purchases | | 10,000 | | 9,900 |
| (2) Central purchases | | 24,24,000 | | 32,52,000 |
| (3) Value of stores returned | | 5,000 | | 4,400 |
| (4) Customs duty | | 94,000 | | 79,000 |
| (5) Bonus paid for great coats | | 30,000 | | 25,700 |
| | | 25,63,000 | | 33,71,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., R. A. F., and R. I. N. | | *63,000* | | *65,000* |
| (7) *Deduct*—Value of stores issued on payment to other departments of the Central Government | | *2,000* | | *2,000* |
| | | *65,000* | | *67,000* |
| Net cash expenditure under (*b*) | 28,88,376 | 24,98,000 | 28,60,000 | 33,04,000 |
| | 67,86,231 | 66,63,000* | 67,50,000 | 76,81,000* |
| *Deduct*—Transfers from the Defence Reserve Fund | .. | .. | .. | *5,72,000* |
| TOTAL SUB HEAD C. I. A. O. C. | 67,86,231 | 66,63,000 | 67,50,000 | 71,09,000 |

* This excludes the book value of stores manufactured and repairs carried out in Ordnance and Clothing Factories, on behalf of the Assistant Director, Ordnance Services (Provision) as the cash provision on that account is made in the Factories budget (head 3-O.). The Assistant Director, Ordnance Services (Provision) is, however, empowered to place orders for stores and repairs on factories to the following extent in 1937-38—

| | Rs. |
|---|---|
| Ordnance Stores— | |
| Manufacture | 1,80,78,000 |
| Repairs | 26,70,000 |
| Clothing Stores— | |
| Ordinary demands | 31,96,000 |
| TOTAL | 1,89,44,000 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

5. The normal gross annual expenditure on the purchase and manufacture of ordnance stores is estimated at Rs. 2,13·80 lakhs as against only Rs. 2,03·35 lakhs (excluding new demands) required during the year 1937-38. The normal figure given above is arrived at by pricing the annual maintenance figures of all articles. These annual maintenance figures are based on the actual normal issues during past years. In no year would the normal expenditure and the actual expenditure correspond as the actual expenditure depends on consumption, which varies, and the extent to which surplus stores can be utilised.

6. Barrack and hospital stores include all kinds of general stores for messes, quarters, barracks, hospitals and prisons also stores for gymnasia and recreation rooms including articles of bedding

Camp equipment includes tents and their gear, tools for entrenchment, etc.

Gun mountings and transport vehicles for artillery, if of special pattern are included in carriages.

Swords and lances are included in small arms.

*Clothing.*

7. The normal gross annual expenditure on the purchase and manufacture of clothing is estimated a Rs. 66·40 lakhs as against only Rs. 66·29 lakhs (excluding new demands) required in 1937-38. The remarks in paragraph 5 regarding ordnance stores above apply equally in the case of clothing.

*Deduct Heads.*—The value of stores issued to M. E. S., R. A. F. and Royal Indian Navy and other departments of Central Government is charged to them.

Budget 1937-38 is Rs. 10·18 lakhs more than Budget 1936-37 due to increase in demands based on stock details.

## MAIN HEAD 5.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH. | | | | |
| Detailed heads— | | | | |
| (1) Customs-duty . | . | 1,500 | | 1,000 |
| (2) Local and central purchases . . . | | 21,500 | | 30,000 |
| TOTAL SUB-HEAD D—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH. | 23,136 | 23,000 | 23,000 | 31,000 |
| SUB-HEAD E.—ENGLAND. | | | | |
| STORES FOR INDIA— | | | | |
| (a) R. I. A. S. C. Stores | | 1,07,000 | | 1,44,000 |
| (b) Mechanical Transport Stores . . | | 2,50,000 | | 3,81,000 |
| (c) Mechanical Transport Vehicles :— | | | | |
| (1) Contribution to the M. T. Equalisation Fund— | | | | |
| (a) For expenditure durng the year . | | 2,20,000 | .. | 8,75,000 |
| (b) For transfer to the Fnd . . . | | | | |
| (2) New measures | | | | |
| (d) Mechanical Transport Mobilization Reserve of spare parts . . . | | .. | | 35,20,000 .. |
| (e) Purchase of mules and donkeys . . | | 6,38,000 | | 3,83,000 |
| (f) Ordnance—Arsenals and Depots . . | | 29,84,000 | | 24,81,000 |
| (g) Clothing Depots . | | | | |
| (h) Ordnance Inspection and Chemical Research | | 27,000 | | 29,000 |
| (i) ALIMALS : (Stallions) . | | .. | | .. |
| (j) Stores taken to India with troops :— | | | | |
| (1) Clothing . . | | 1,34,000 | | 80,000 |
| (2) Ordnance . . | | 3,60,000 | | 3,06,000 |
| | 34,04,309 | 47,20,000 | 49,22,000 | 81,99,000 |
| *Deduct*—Transfers from the Defence Reserve Fund . . . . | .. | .. | .. | *42,93,000* |
| TOTAL SUB-HEAD E.—ENGLAND | 34,04,309 | 47,20,000 | 49,22,000 | 39,06,000 |
| SUB-HEAD F.—Exchange on English Expenditure. | —17,642 | .. | —25,000 | .. |
| TOTAL EXPENDITURE— MAIN HEAD 5 . . | 3,33,71,518 | 3,57,70,000 | 3,55,36,000 | 3,56,18,000 |

## ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC- R. A. F. AND R. I. N.)—*contd.*

### EXPLANATIONS.

*Sub-Head D.*—Budget 1937-38 is Rs. ·08 lakh more than Budget 1936-37 due mainly to anticipated increase in the stores to be handled.

## MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS, M. E. S.,

| RECEIPTS— | Accounts, 1935-36. Rs. | Budget Estimate 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS— | | | | |
| MINOR HEAD—(*a*) PROCEEDS OF SALE OF SURPLUS, OBSOLETE AND CONDEMNED STORES— | | | | |
| Detailed heads. | | | | |
| (1) Provisions | | 20,000 | | 50,000 |
| (2) Grains and salt for animals | | 3,000 | | 5,000 |
| (3) Petrol and lubricants | | 200 | | 100 |
| (4) Kerosine oil | | 300 | | 400 |
| (5) Coal and firewood | | 500 | | .. |
| (6) Miscellaneous R.I. A. S. C. Stores | | 2,60,000 | | 2,35,500 |
| (7) M. T stores | | 75,000 | | 45,000 |
| (8) M. T. vehicles | | 50,000 | | 50,000 |
| Total Minor Head (*a*) | | 4,09,000 | | 3,86,000 |
| MINOR HEAD—(*b*) VALUE OF STORES ISSUED ON PAYMENT TO OFFICERS AND OTHERS— | | | | |
| Detailed heads— | | | | |
| (1) Provisions | | 8,20,000 | | 8,80,000 |
| (2) Grains and salt for animals | | 80,000 | | 80,000 |
| (3) Petrol and lubricants | | 80,000 | | 1,00,000 |
| (4) Kerosine oil | | 30,000 | | 36,000 |
| (5) Coal and firewood | | 3,50,000 | | 3,70,000 |
| (6) Miscellaneous R. I. A. S. C. stores | | 10,000 | | 8,000 |
| (7) Recoveries on account of services rendered by M. T. units to Non-military Departments and others | | 40,000 | | 40,000 |
| (8) *Deduct*—Refund of excise duty on payment issues of petrol | | | | |
| (9) *Deduct*—Refund of excise duty on payment issues of oil Kerosine | | *28,750* | | *37,000* |
| | | *4,250* | | *5,000* |
| Total Minor Head (*b*) | | 13,77,000 | | 14,72,000 |
| Carried over | | 17,86,000 | | 18,58,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-R. A. F. AND R. I. N.)—*contd.*

EXPLANATIONS.

## MAIN HEAD V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND TURING ESTABLISHMENTS

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| Brought forward . | | 17,86,000 | | 18,58,000 |
| SUB-HEAD A.—ROYAL INDIAN ARMY SERVICE CORPS—*contd.* | | | | |
| Minor Head (c) Value of stores issued on payment to His Majesty's Imperial Government and other Departments— | | | | |
| Detailed heads— | | | | |
| (1) Provisions . | | 1,20,000 | | 3,35,000 |
| (2) Grains and salt for animals . | | 24,000 | | 97,000 |
| (3) Petrol and lubricants | | 60,000 | | 1,00,000 |
| (4) Kerosine oil . . | | 1,000 | | 2,000 |
| (5) Coal and firewood . | | 3,000 | | 4,000 |
| (6) Miscellaneous R. I. A. S. C. stores . . | | 9,000 | | 30,000 |
| (7) M. T. stores . . | | 5,000 | | 5,000 |
| (8) M. T. vehicles . | | .. | | .. |
| (9) Recoveries on account of work done in M. T. Workshops for Non-Military Departments, etc. . . | | .. | | .. |
| (10) *Deduct*—Refund of excise duty on payment issues of petrol. | | *15,800* | | *10,800* |
| (11) *Deduct*—Refund of excise duty on payment issues of oil Kerosine. . | | *200* | | *200* |
| Total Minor Head (c) | | 2,06,000 | | 5,62,000 |
| TOTAL SUB-HEAD A | 21,43,016 | 19,92,000 | 24,25,000 | 24,20,000 |
| SUB HEAD B.—ANIMALS— | | | | |
| (1) Sale proceeds of officers' chargers . . . | | 1,60,000 | | 1,60,000 |
| (2) Sale proceeds of cast animals, etc. . . | | 40,000 | | 28,000 |
| (3) Hire of officers' chargers | | | | |
| (4) Sale proceeds of hides of animals . . | | 6,000 | | 5,100 |
| | | 8,000 | | 9,000 |
| (5) Insurance fees on account of horses . . | | 40,000 | | 60,000 |
| (6) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces. | | .. | | 12,900 |
| TOTAL SUB-HEAD B | 2,66,441 | 2,54,000 | 2,75,000 | 2,75,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS— | | | | |
| Minor Head (a) Ordnance Stores— | | | | |
| Detailed heads— | | | | |
| (1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian State Forces . | | 38,50,000 | | 43,90,000 |
| Carried over . . | | 38,50,000 | | 43,90,000 |

ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFAC-M.E.S., R.A.F. AND R.I.N.)—*concld.*

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| Brought forward . | | 38,50,000 | | 43,90,000 |
| SUB-HEAD C.—INDIAN ARMY ORDNANCE CORPS—*contd.* | | | | |
| Minor Head (*a*) Ordnance Stores—*contd.* | | | | |
| Detailed heads—*contd.* | | | | |
| (2) Value of stores issued on payment to officers and others . | | 1,80,000 | | 1,72,000 |
| (3) Sale proceeds of surplus and obsolete stores and waste . | | 7,30,000 | | 7,00,000 |
| (4) Miscellaneous . | | 90,000 | | 82,000 |
| Total Minor Head (*a*) . | | 48,50,000 | 49,60,000 | 53,44,000 |
| Minor Head (*b*) Clothing— | | | | |
| Detailed heads— | | | | |
| (1) Value of stores issued on payment to H. M.'s Imperial Government, other departments and Indian States Forces | | 1,20,000 | | 3,98,000 |
| (2) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance . | | 35,70,000 | | 34,18,000 |
| (3) Value of stores issued on payment to soldiers in receipt of clothing allowance . . | | | | |
| (4) Sale proceeds of surplus and obsolete stores and waste . | | 1,20,000 | | 1,49,000 |
| Total Minor Head (*b*) . | | 38,10,000 | 38,50,000 | 39,65,000 |
| TOTAL SUB-HEAD C . | 88,13,376 | 86,60,000 | 88,10,000 | 93,09,000 |
| SUB-HEAD D.—LETHAL STORES INSPECTORATE AND CHEMICAL DEFENCE RESEARCH— | | | | |
| (1) Sale proceeds of surplus and obsolete stores and waste . | | 1,000 | | 1,000 |
| (2) Miscellaneous . | | | | |
| Total Sub-Head D. | 290 | 1,000 | 1,000 | 1,000 |
| SUB-HEAD E.—ENGLAND— | | | | |
| (1) Stores taken from India with troops. | | 4,12,000 | | 3,60,000 |
| (2) Sale of unserviceable Stores . . . | | 3,000 | | 3,000 |
| (3) Miscellaneous . | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD E.—ENGLAND | 2,24,602 | 4,17,000 | 5,31,000 | 3,65,000 |
| SUB-HEAD F.—EXCHANGE . | —1,164 | .. | —3,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD V . . . | 1,14,46,561 | 1,13,24,000 | 1,20,39,000 | 1,23,70,000 |

# MAIN HEAD 6/VI.—SPECIAL SERVICES.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. Rs. | Receipts Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. | Gross expenditure. Rs. | Receipts. Rs. | Net expenditure. Rs. |
| SUB-HEAD A—MOHMAND BAJAUR OPERATIONS, 1933 . | 1,452 | ... | 1,452 | ... | .. | ... | ... | ... | ... | ... | ... | ... |
| SUB-HEAD B—DESPATCH OF CONTINGENT TO CORONATION . | ... | ... | .... | ... | ... | ... | ... | ... | ... | 1,50,000 | ... | 1,50,000 |
| MISCELLANEOUS | ... | ... | ... | ... | ... | .. | ... | ... | ... | ... | ... | ... |
| C.—ENGLAND . | 2,00,011 | 4,470 | 1,95,541 | ... | 4,000 | —4,000 | ... | 4,000 | —4,000 | 4,00,000 | 4,000 | 3,96,000 |
| D.—EXCHANGE | —1,036 | —22 | —1,014 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL HEAD 6/VI. | 2,00,427 | 4,448 | 1,95,979 | ... | 4,000 | —4,000 | ... | 4,000 | —4,000 | 5,50,000 | 4,000 | 5,46,000 |

EXPLANATIONS.

The charges compiled under this head are those of special operations, etc.

Budget 1937-38 includes provision for expenditure in connection with the despatch of a Contingent to attend His Majesty's Coronation in England.

## MAIN HEAD 6/VI.—SPECIAL SERVICES—*concld.*

| EXPENDITURE. | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| SUB-HEAD A.—MOHMAND BAJAUR OPERATIONS, 1933 . . | 1,452 | .. | | .. |
| SUB-HEAD B.—DESPATCH OF CONTINGENT TO CORONATION . | | .. | | 1,50,000 |
| SUB-HEAD C.—ENGLAND. | | | | |
| (1) Contribution to the Air Ministry for Royal Air Force landing grounds in Burma . . . . | .. | .. | | .. |
| (2) Despatch of Contingent to Coronation. | | .. | | 4,00,000 |
| | 2,00,011 | .. | .. | 4,00,000 |
| SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND . | —1,036 | .. | .. | .. |
| TOTAL MAIN HEAD 6 . . | 2,00,427 | .. | .. | 5,50,000 |
| **Receipts—** | | | | |
| **Sub-Head A.—India—** | | | | |
| Miscellaneous . . . . | .. | .. | .. | .. |
| Sub-Head B.—England . . | 4,470 | 4,000 | 4,000 | 4,000 |
| Sub-Head C.—Exchange on Receipts in England . . | —22 | .. | .. | .. |
| Total Receipts Main Head VI . . | 4,448 | 4,000 | 4,000 | 4,000 |

EXPLANATIONS.

# MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—TRANSPORTATION . . | 1,73,85,951 | 7,38,397 | 1,66,47,554 | 1,59,56,000 | 6,65,000 | 1,52,91,000 | 1,62,93,000 | 8,00,000 | 1,54,93,000 | 1,54,87,000 | 8,21,000 | 1,46,66,000 |
| B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER | 9,86,368 | 68 | 9,86,300 | 7,10,000 | ... | 7,10,000 | 11,15,000 | ... | 11,15,000 | 7,55,000 | ... | 7,55,000 |
| C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS . | 20,96,160 | 28,936 | 20,67,224 | 20,93,000 | 26,000 | 20,67,000 | 20,50,000 | 26,000 | 20,24,000 | 20,02,000 | 26,000 | 19,76,000 |
| D.—MISCELLANEOUS | 1,68,464 | 24,168 | 1,39,296 | 1,17,000 | 23,000 | 94,000 | 2,05,000 | 35,000 | 1,70,000 | 1,93,000 | 21,000 | 1,72,000 |
| E.—ENGLAND | 89,08,347 | 1,75,112 | 87,33,235 | 92,48,000 | 1,44,000 | 91,04,000 | 94,09,000 | 2,04,000 | 92,05,000 | 77,04,000 | 2,00,000 | 75,04,000 |
| F.—EXCHANGE . | —46,156 | —909 | —45,247 | -- | -- | -- | —49,000 | —1,000 | —48,000 | ... | ... | ... |
| | 2,94,94,129 | 9,65,767 | 2,85,28,362 | 2,81,24,000 | 8,58,000 | 2,72,66,000 | 2,90,23,000 | 10,64,000 | 2,79,59,000 | 2,61,41,000 | 10,68,000 | 2,50,73,000 |
| *Deduct*—Transfers from the Defence Reserve Fund . . . | ... | ... | ... | ... | ... | ... | ... | ... | ... | *44,000* | ... | *44,000* |
| TOTAL HEAD 7/VII. . | 2,94,94,129 | 9,65,767 | 2,85,28,362 | 2,81,24,000 | 8,58,000 | 2,72,66,000 | 2,90,23,000 | 10,64,000 | 2,79,59,000 | 2,60,97,000 | 10,68,000 | 2,50,29,000 |

EXPLANATIONS.

Budget 1937-38 is Rs. 21·93 lakhs less than Budget 1936-37 due mainly to—

| | In lakhs of Rs. |
|---|---|
| *Decreases—* | |
| (1) Separation of Burma. . . . . | 7·36 |
| (2) Exclusion of provision for Aden expenditure . . . . | 20·00 |
| (3) Other miscellaneous variations, mainly exclusion of provision for expenditure in connection with the Baluchistan earthquake (net) . | 3·57 |
| | 30·93 |
| *Increases—* | |
| (1) Withdrawal of certain concessions by the Railway authorities . | 3·00 |
| (2) Unemployed pay of surplus Indian Army officers . . . | 6·00 |
| | 9·00 |
| Net decrease . | 21·93 |

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37 | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | SUB-HEAD A.—TRANSPORTATION. | | | | |
| | | MINOR HEAD (a)—EMBARKATION AND RAILWAY TRANSPORT STAFF AND TRANSIT SECTIONS. | | | | |
| | | *Detailed heads—* | | | | |
| 11 | 11 | (1) Pay of British officers | | 1,77,280 | | 1,82,070 |
| 46 | 44 | (2) Pay of British Soldiers | | 1,43,600 | | 1,40,000 |
| 125 | 124 | (3) Pay of Indian officers, other ranks, clerks and followers . . | | 80,000 | | 86,000 |
| | | (4) Kit and clothing allowances . . . | | 3,700 | | 3,500 |
| | | (5) Miscellaneous allowances and expenses . | | 50,800 | | 48,200 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) . | 4,71,050 | 4,55,380 | 4,55,000 | 4,59,770 |
| | | MINOR HEAD (b)—INDIAN TROOP SERVICE . | | 1,08,000 | | 1,10,000 |
| | | *Deduct*—Emergency cut in pay . | | .. | | .. |
| | | TOTAL MINOR HEAD (b) . | 1,36,055 | 1,08,000 | 1,20,000 | 1,10,000 |
| | | Carried over . | 6,07,105 | 5,63,380 | 5,75,000 | 5,69,770 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

### EXPLANATIONS.

*Minor Head (a)—Embarkation and Railway Transport Staff and Transit Sections.*—The embarkation staffs deal with the reception of troops (both British and Indian) at Indian ports and their despatch from India to oversea destinations. They also deal with the shipping of stores from the sea ports and receipt of stores from overseas and their onward despatch. The embarkation staffs at Bombay and Karachi have been reorganised in order to make extended use of the port of Karachi for the embarkation and disembarkation of troops proceeding to and from Northern India and by bringing together under the Embarkation Commandants the supply establishments employed at both ports on embarkation duties.

The railway transport establishments which are employed at Bombay work under the orders of the Embarkation Commandant and deal with the frequent and important rail movements which take place to and from that port.

*Minor Head (b)—Indian Troop Service.*—This head includes a portion of the expenditure on marine transport establishments at Bombay and Karachi and full cost of stores and troops bedding supplied to hired transports.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| Numbers. 1936-37. | 1937-38. | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| | Brought forward | 6,07,105 | 5,63,380 | 5,75,000 | 5,69,770 |
| | SUB-HEAD A.—TRANSPORTATION —*contd.* | | | | |
| | MINOR HEAD (*c*)—TRAVELLING AND OUT-STATION ALLOWANCES. | | | | |
| | Detailed heads— | | | | |
| | (1) Moves to and from staff and administrative appointments and within or between regiments or corps (Fighting services) including students to and from authorised courses of instruction, hill moves and moves to and from ports. | | 7,94,720 | | 7,99,050 |
| | (2) Indian Army Service Corps moves. | | 2,15,000 | | 2,00,000 |
| | (3) Indian Army Veterinary Corps moves | | 25,820 | | 29,000 |
| | (4) Indian Army Ordnance Corps moves | | 70,000 | | 81,980 |
| | (5) Medical services (except for Medical Store Depots) | | 3,11,000 | | 3,00,940 |
| | (6) Educational institutions, other than those of administrative services | | 80,000 | | 80,000 |
| | (7) Army Headquarters—Sanctioned half yearly moves between plains and hills | | 1,30,000 | | 86,000 |
| | (8) Army Headquarters—Touring expenses | | 1,00,000 | | 1,08,000 |
| | (9) Staff of Commands, Districts and Brigades—Sanctioned half-yearly moves between plains and hills | | 1,44,000 | | 50,000 |
| | (10) Staff of Commands, Districts and Brigades—Touring expenses | | 3,05,250 | | 2,50,000 |
| | (11) Travelling allowance of officers detailed to act in privilege leave vacancies | | 4,500 | | 4,500 |
| | (12) Remount depots and breeding circles | | 60,000 | | 62,900 |
| | (13) Lethal stores inspectorates and chemical defence research | | 60,000 | | 54,000 |
| | (14) Central disposals organisation | | 500 | | 600 |
| | (15) Recruiting staff | | 75,000 | | 80,000 |
| | (16) Miscellaneous services including reservists | | 75,000 | | 40,000 |
| | (17) Furlough of Indian officers, Indian other ranks and enrolled followers | | 9,60,000 | | 9,90,780 |
| | (18) Cantonments Department | | 61,000 | | 61,000 |
| | (19) Ecclesiastical establishments | | 55,000 | | 55,000 |
| | *Deduct.*—Charges for Auxiliary and Territorial Forces. | | *10,250* | | *8,150* |
| | TOTAL MINOR HEAD (*c*) | 36,92,031 | 35,16,540 | 35,00,000 | 33,25,600 |
| | Carried over | 42,99,136 | 40,79,920 | 40,75,000 | 38,95,370 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head* (c)—*Travelling and out-station allowances.*—

Budget 1937-38 is Rs. 1·91 lakhs less than Budget 1936-37 due mainly to the separation of Burma and the exclusion of the provision made in 1936-37 in connection with the Baluchistan earthquake.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| **Brought forward** . | 42,99,136 | 40,79,920 | 40,75,000 | 38,95,370 |
| **SUB-HEAD A.—TRANSPORTATION** —*contd.* | | | | |
| MINOR HEAD (*d*)—RAIL CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Annual relief movements as authorised in relief programme including movement of units to and from ports for embarkation and on disembarkation . . . | | 13,35,000 | | 14,00,000 |
| (2) Movement to and from ports for embarkation and on disembarkation of drafts, details and individuals. | | 5,00,000 | | 5,52,200 |
| (3) Reliefs of sanctioned detachments and moves between headquarters of units and such detachments . | | 60,000 | | 73,000 |
| (4) Moves between regiments or corps (fighting services)and of students to and from authorised courses of instruction . . . . | | 13,00,000 | | 12,00,210 |
| (5) Hill moves excluding staff of Army Headquarters, Commands, Districts and Brigades . . | | 3,76,000 | | 3,85,000 |
| (6) Furlough of Indian officers, Indian other ranks and enrolled followers . . . . . | | 6,000 | | 4,000 |
| (7) Indian Army Service Corps (personnel) . . . . . | | 1,55,730 | | 1,49,520 |
| (8) Indian Army Veterinary Corps (personnel) . . . . | | 12,040 | | 13,000 |
| (9) Indian Army Ordnance Corps (personnel) . . . . | | 38,000 | | 30,000 |
| (10) Medical services (personnel) except for medical store depots . | | 1,50,040 | | 1,30,000 |
| (11) Miscellaneous personnel including reservists. | | 3,10,000 | | 1,88,950 |
| (12) Educational institutions other than those of administrative services (personnel) . . | | 31,000 | | 25,040 |
| (13) Movement of animals from ports to depots . . . | | 25,000 | | 87,000 |
| (14) Movement of country breds on purchase to depots . . | | 35,000 | | 11,160 |
| | | 43,33,810 | | 42,49,080 |
| **Carried over** . | 42,99,136 | 40,79,920 | 40,75,000 | 38,95,370 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (d)—Rail charges.*—The expenditure under this head represents the cost of railway warrants and credit notes issued by Military officers as well as debits raised by railway authorities for hire and running charges of vehicles and for services rendered by them to the Military.

Budget 1937-38 is Rs. 1·46 lakhs more than Budget 1936-37 due mainly to the withdrawal of certain concessions in respect of 2nd class warrants (3·00) provision for larger maintenance, depreciation and construction charges (1·55) partly counterbalanced by the separation of Burma (1.25) the exclusion of provision for movements in connection with the Baluchistan earthquake and other miscellaneous variations.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 42,99,136 | 40,79,920 | 40,75,000 | 38,95,370 |
| | | 43,33,810 | | 42,49,080 |
| **SUB-HEAD A.—TRANSPORTATION** *—contd.* | | | | |
| MINOR HEAD (*d*)—RAIL CHARGES—*contd.* | | | | |
| Detailed heads— | | | | |
| (15) Movement of animals between depots and between depots and units . . . . . | | 1,50,000 | | 1,50,000 |
| (16) Staff of Army Headquarters, Commands, Districts and Brigades including hill moves . | | 1,20,000 | | 1,09,790 |
| (17) All movements of stores under instructions of Director of Contracts. . . . . | | 22,00,000 | | 24,50,000 |
| (18) Movement of Indian Army Service Corps stores between depôts and between depôts and units, excluding mechanical transport, including empty packing material . . . . | | 7,00,000 | | 5,00,000 |
| (19) Movement of ordnance stores from army ordnance and clothing factories to the store depots . | | 2,50,000 | | 3,50,000 |
| (20) Movement of ordnance stores between ordnance establishments excluding movement of stores from ordnance and clothing factories to the store depots . | | 4,50,000 | | 4,90,000 |
| (21) Movement of ordnance and clothing stores between ordnance establishments and units . . | | 5,00,000 | | 4,45,000 |
| (22) Movement of mechanical transport stores and vehicles . | | 1,20,000 | | 1,33,000 |
| (23) Movement of stores, miscellaneous . . . . . | | 1,50,000 | | 1,00,000 |
| (24) Empty haulage charges . . | | 1,12,000 | | 1,00,000 |
| (25) Maintenance, depreciation and construction charges on military stock and accounting charges . | | 2,15,000 | | 3,70,000 |
| TOTAL MINOR HEAD (*d*) . . | 1,01,23,237 | 93,00,810 | 97,00,000 | 94,46,870 |
| Carried over . | 1,44,22,373 | 1,33,80,730 | 1,37,75,000 | 1,33,42,240 |

HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 1,44,22,373 | 1,33,80,730 | 1,37,75,000 | 1,33,42,240 |
| SUB-HEAD A.—TRANSPORTATION —*concld.* | | | | |
| MINOR HEAD (*e*)—TOUR EXPENSES OF THE G. OS. C.-IN-C., COMMANDS | 79,189 | 84,000 | 93,000 | 94,600 |
| MINOR HEAD (*f*)—SEA AND INLAND WATER CHARGES. | | | | |
| Detailed heads— | | | | |
| (1) Relief movements including those connected with moves overseas. | | 45,000 | | 33,000 |
| (2) Other movements, personnel, fighting services, including moves of students to and from authorised courses of instruction | | 1,68,000 | | 55,000 |
| (3) Furlough of Indian officers and other ranks and enrolled followers | | 25,000 | | 19,350 |
| (4) Other movements, personnel, all other services | | 39,400 | | 29,000 |
| (5) Movement of stores under instructions of Director of contracts | | 33,000 | | 60,000 |
| (6) Movement of Indian Army Service Corps stores (excluding mechanical transport) between depots and between depots and units | | 42,000 | | 7,000 |
| (7) Mechanical transport stores and vehicles | | 25,000 | | 7,000 |
| (8) Ordnance stores between ordnance establishments and to and from units | | 45,000 | | 30,000 |
| (9) Miscellaneous stores including medical | | 25,000 | | 10,000 |
| *Deduct*—Charges for Auxiliary and Territorial Forces | | *400* | | *350* |
| TOTAL MINOR HEAD (*f*) | 3,85,178 | 4,47,000 | 4,40,000 | 2,50,000 |
| MINOR HEAD (*g*)—SEA PASSAGE MONEY ON ACCOUNT OF OFFICERS AND OTHERS TO AND FROM ENGLAND AND COLONIES (INCLUDING STATIONS OVERSEAS) | 7,10,390 | 1,79,270 | 2,05,000 | 1,70,360 |
| MINOR HEAD (*h*)—LEAVE PASSAGE CONCESSIONS TO ARMY OFFICERS AND WARRANT OFFICERS | 16,57,154 | 17,25,000 | 16,40,000 | 14,94,800 |
| MINOR HEAD (*i*)—LEAVE PASSAGE CONCESSIONS TO THE CIVILIAN OFFICERS (INCLUDING NON-SUPERIOR OFFICERS OF NON-ASIATIC DOMICILE). | 1,31,667 | 1,40,000 | 1,40,000 | 1,35,000 |
| | 1,73,85,951 | 1,59,56,000 | 1,62,93,000 | 1,54,87,000 |
| *Deduct*.—Transfers from the Defence Reserve Fund | .. | .. | .. | *29,000* |
| TOTAL SUB-HEAD A. | 1,73,85,951 | 1,59,56,000 | 1,62,93,000 | 1,54,58,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Minor Head (e).—Tour expenses of the G. O. C.-in-C., Commands.*

Budget 1937-38 is Rs. ·11 lakh more than Budget 196-37 based on actual requirements.

*Minor Head (f)—Sea and Inland Water Charges—*

Budget 1937-38 is Rs. 1·97 lakhs less than Budget 1936-37 due mainly to the separation of Burma.

*Minor Head (g)—Sea passage money on account of officers and others to and from England.*

Budget 1937-38 is Rs. ·09 lakh less than Budget 1936-37 due to ordinary fluctuations.

*Minor Head (h)—Leave passage concessions to Army Officers and Warrant Officers.*

Budget 1937-38 is Rs. 2·30 lakhs less than Budget 1936-37 based on anticipated requirements.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL WATER. | | | | |
| MINOR HEAD (*a*)—HIRED TRANSPORT. | 7,93,277 | 5,50,000 | 9,40,000 | 5,90,000 |
| MINOR HEAD (*b*)—SUPPLY OF WELL WATER. | | | | |
| Detailed heads— | | | | |
| (1) Hire of bullocks . . . | | .. | | .. |
| (2) Temporary labour and maintenance of carts, drinking water. | | 60,000 | | 55,000 |
| TOTAL MINOR HEAD (*b*) . . | 68,482 | 60,000 | 60,000 | 55,000 |
| MINOR HEAD (*c*)—ROAD WARRANTS. | 1,24,604 | 1,00,000 | 1,15,000 | 1,10,000 |
| TOTAL SUB-HEAD B. . . | 9,86,363 | 7,10,000 | 11,15,000 | 7,55,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

Budget 1937-38 is Rs. ·45 lakh more than Budget 1936-37 due mainly to larger provision in connection with training and manœuvres.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS. | | | | |
| MINOR HEAD (*a*)—CONSERVANCY. | | | | |
| Detailed heads— | | | | |
| (1) Conservancy charges paid to Cantonment authorities . . | | | | |
| (2) Other conservancy charges in Cantonment stations . | | 16,16,880 | | 15,42,000 |
| (3) Other conservancy charges in non-cantonment stations . . | | | | |
| *Deduct*—Emergency cut in pay . | | .. | | .. |
| TOTAL MINOR HEAD (*a*) . . | 16,07,439 | 16,16,880 | | 15,42,000 |
| MINOR HEAD (*b*)—HOT WEATHER ESTABLISHMENTS. | 80,669 | 79,000 | | 65,000 |
| MINOR HEAD (*c*)—ADMINISTRATION OF NON-CANTONMENT STATIONS . . | | 17,000 | | 17,000 |
| *Deduct*—Emergency cut in pay . | | .. | | .. |
| TOTAL MINOR HEAD (*c*) . | 18,207 | 17,000 | | 17,000 |
| MINOR HEAD (*d*)—ADMINISTRATION OF TELEPHONES (EXCEPTING THOSE AT A. H. Q.) . . . . . | | 4,03,610 | | 4,03,590 |
| *Deduct*— | | | | |
| (*i*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telephone connections through Army guaranteed lines and exchanges . . . . | | *20,790* | | *22,890* |
| (*ii*) Amount recovered from the Indian Posts and Telegraphs Department in respect of telegraphic guaranteed lines connections through the Army guaranteed lines . . | | | | |
| (*iii*) Amount recovered by the Army on account of telephonic connections through the Army local telephone system at Chaman and telephone at the R. A. F. Aerodromes . | | *2,700* | | *2,700* |
| *Deduct*—Emergency cut in pay . | | .. | | .. |
| TOTAL MINOR HEAD (*d*) . . | 3,89,845 | 3,80,120 | | 3,78,000 |
| | 20,96,160 | 20,93,000 | 20,50,000 | 20,02,000 |
| *Deduct*—Transfers from the Defence Reserve Fund . . . | .. | .. | .. | *2,000* |
| TOTAL SUB-HEAD C | 20,96,160 | 20,93,000 | 20,50,000 | 20,00,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATION.

*Minor Head (a)—Conservancy—*

(1) Military areas in Cantonment Stations are not subject to taxation. In lieu thereof, the removal and disposal of conservancy is paid for by arrangement with the Cantonment authority.

(2) In non-cantonment military stations the military authorities are responsible for the conservancy of their own areas and for the removal and disposal system.

Budget 1937-38 is Rs. ·75 lakh less than Budget 1936-37 due mainly to the separation of Burma.

*Minor Head (b)—Hot weather establishments—*

Hand-pulled punkhas are only provided in very hot stations by the M. E. S. and in cases where such are sanctioned, the necessary establishment is provided under this head. As electrification proceeds and electric fans are provided, expenditure under this head automatically decreases.

(b) Budget 1937-38 is Rs. ·14 lakh less than Budget 1936-37 due mainly to the separation of Burma.

## MAIN HEAD 7.—TRANSPORTATION, CONSERVANCY.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| (1) Loss of cash | | 2,220 | | 370 |
| (2) Compensation for losses | | 15,650 | | 28,400 |
| (3) Payments to the Ministry of Health on account of National Health Insurance | | .. | | .. |
| (4) Payment to Telegraph department for care of Army Mobilisation stores | | 30,000 | | 32,000 |
| (5) Expenditure on account of families of British soldiers attached to Civil departments | | .. | | .. |
| (6) Incidental and miscellaneous expenses | | 51,150 | | 49,580 |
| (7) Contribution to Provincial revenues in respect of central subjects | | 6,430 | | 9,700 |
| (8) Arrear charges unallocated | | 12,150 | | 12,850 |
| (9) Fractional differences | | —690 | | —210 |
| (10) After charges below six pence in each case in respect of soldiers transferred to Imperial payment | | 90 | | 60 |
| (11) Maintenance of war graves | | .. | | .. |
| (12) Provision for expenditure to be incurred in England | | .. | | 60,250 |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| | 1,63,464 | 1,17,000 | 2,05,000 | 1,93,000 |
| *Deduct*—Transfers from the Defence Reserve Fund | .. | .. | .. | *13,000* |
| TOTAL SUB-HEAD D. | 1,63,464 | 1,17,000 | 2,05,000 | 1,80,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

*Sub-Head D.—Miscellaneous.*—Expenditure provided under this sub-head is of a fluctuating nature.

Budget 1937-38 includes a provision of Rs. 60 lakhs for Expenditure to be incurred in England.

## MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY,

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—ENGLAND. | | | | |
| (a) Indian Troop Service and cost of sea transport not charged to Troops Service or Royal Air Force | | 60,00,000 | | 55,00,000 |
| (b) Concession passage | | | | 3,56,000 |
| (c) Land transport | | 30,000 | | 28,000 |
| (d) Contribution towards Aden expenditure | | 20,00,000 | | .. |
| (e) Embarkation and Transport Staff— | | | | |
| (1) Pay, officers | | 8,000 | | 8,000 |
| (2) Pay, other ranks. | | 16,000 | | 18,000 |
| (f) Transport and miscellaneous: Miscellaneous | | 8,000 | | 8,000 |
| (g) Passages to India and leave concession passages —other establishments | | 16,000 | | 16,000 |
| (h) Publications and miscellaneous | | 1,70,000 | | 1,70,000 |
| (i) Unemployed pay of surplus Indian Army officers. | | 10,00,000 | | 16,00,000 |
| TOTAL SUB-HEAD E.—ENGLAND | 89,08,347 | 92,48,000 | 94,09,000 | 77,04,000 |
| SUB-HEAD F.—EXCHANGE ON ENGLISH EXPENDITURE. | —46,156 | .. | —49,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 7 | 2,94,94,129 | 2,81,24,000 | 2,90,23,000 | 2,60,97,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS —*contd.*

| RECEIPTS. | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Sub-Head A.—Transportation. | | | | |
| (1) Contribution from other departments or Governments for leave passages in respect of military officers and others temporarily or permanently employed under them . . | | 90,000 | | 1,05,000 |
| (2) Receipts on account of refund of passages paid in previous years to army officers and warrant officers . | | 18,000 | | 18,000 |
| (3) Receipts on account of refund of passages paid in previous years to civilian officers | | 3,000 | | 3,000 |
| (4) Recoveries of table money, etc. . . | | 28,000 | | 30,000 |
| (5) Miscellaneous . . | | 4,31,000 | | 5,65,000 |
| (6) Indian troop service . | | 95,000 | | 1,00,000 |
| TOTAL SUB-HEAD A . | 7,38,397 | 6,65,000 | 8,00,000 | 8,21,000 |
| Sub-Head B.—Hired Transport and supply of well water . | 63 | .. | .. | .. |
| Sub-Head C.—Conservancy, Hot Weather Establishments and Administration of Non-Cantonment Stations. | | | | |
| Minor Head (*a*).—Conservancy. . . . | | 10,000 | | 10,000 |
| Minor Head (*c*).—Administration of Non-Cantonment Stations. | | | | |
| Miscellaneous . . | | 16,000 | | 16,000 |
| TOTAL SUB-HEAD C . | 28,936 | 26,000 | 26,000 | 26,000 |
| Sub-Head D.—Miscellaneous— | | | | |
| (1) Fines and forfeitures . | | 8,250 | | 9,090 |
| (2) Arrear receipts | | 2,610 | | 680 |
| (3) Fractional differences and miscellaneous | | 12,050 | | 11,180 |
| (4) After credits below six pence in each case in respect of soldiers transferred to Imperial payment . . | | 40 | | 50 |
| (5) Miscellaneous . | | 50 | | .. |
| TOTAL SUB-HEAD D . | 24,168 | 23,000 | 35,000 | 21,000 |

## MAIN HEAD 7/VII.—TRANSPORTATION, CONSERVANCY, &c.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS—*concld.* | | | | |
| Sub-Head E.—England. | | | | |
| (1) Receipts in connection with the transport of troops . . . | | 1,44,000 | | 72,000 |
| (2) Receipts in connection with concession passages | | | | 1,28,000 |
| (3) Miscellaneous . | | .. | | .. |
| (4) Recoveries of over-payments . . . | | .. | | .. |
| TOTAL SUB-HEAD E.—ENGLAND . | 1,75,112 | 1,44,000 | 2,04,000 | 2,00,000 |
| Sub-Head F.—Exchange. | —909 | .. | —1,000 | .. |
| TOTAL RECEIPTS—MAIN HEAD VII . . | 9,65,767 | 8,58,000 | 10,64,000 | 10,68,000 |

## HOT WEATHER ESTS. AND MISCELLANEOUS—*contd.*

EXPLANATIONS.

# MAIN HEAD 8/VIII.—MILITARY ENGINEER SERVICES (INCLUDING STORES).

## SUMMARY OF ESTIMATES.

| Sub-Head. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—WORKS . | 1,13,33,806 | .. | 1,13,33,806 | 1,24,84,000 | ... | 1,24,84,000 | 1,29,36,000 | ... | 1,29,36,000 | 1,34,35,000 | ... | 1,34,35,000 |
| B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | 99,69,246 | .. | 99,69,246 | 97,82,000 | .. | 97,82,000 | 92,85,000 | ... | 92,85,000 | 92,27,000 | ... | 92,27,000 |
| C.—MAINTENANCE AND OPERATION INSTALLATIONS . | 43,22,622 | .. | 43,22,622 | 42,76,000 | .. | 42,76,000 | 44,00,000 | ... | 44,00,000 | 41,69,000 | ... | 41,69,000 |
| D.—GENERAL CHARGES | 28,06,199 | .. | 28,06,199 | 26,55,000 | ... | 26,55,000 | 28,00,000 | ... | 28,00,000 | 27,06,000 | ... | 27,06,000 |
| E.—ESTABLISHMENT . | 66,13,134 | .. | 66,13,134 | 70,00,000 | ... | 70,00,000 | 67,50,000 | ... | 67,50,000 | 67,58,000 | ... | 67,58,000 |
| F.—TOOLS AND PLANT . | 3,34,501 | .. | 3,34,501 | 3,86,000 | .. | 3,86,000 | 3,50,000 | ... | 3,50,000 | 3,95,000 | ... | 3,95,000 |
| G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) . | —5,95,709 | ... | —5,95,709 | 48,000 | ... | 48,000 | —58,000 | ... | —58,000 | 3,12,000 | ... | 3,12,000 |
| H.—*Deduct*—ENGLISH COST OF STORES . | *74,487* | ... | *74,487* | *69,000* | ... | *69,000* | *1,07,000* | ... | *1,07,000* | *3,22,000* | ... | *3,22,000* |
| Q.—M. E. S. ADVANCES | 16,148 | .. | 16,148 | —1,000 | .. | —1,000 | 4,000 | ... | 4,000 | ... | ... | ... |
| RECEIPTS . . | ... | 33,13,812 | —33,13,812 | .. | 30,24,000 | —30,24,000 | ... | 32,51,000 | —32,51,000 | ... | 34,56,000 | —34,56,000 |
| J.—ENGLAND . | 4,49,010 | 138 | 4,48,872 | 4,05,000 | 1,000 | 4,04,000 | 5,41,000 | 1,000 | 5,40,000 | 7,24,000 | 1,000 | 7,23,000 |
| K.—EXCHANGE . | —2,325 | .. | —2,325 | ... | .. | .. | —3,000 | ... | —3,000 | ... | ... | ... |
| | 3,51,72,145 | 33,13,950 | 3,18,58,195 | 3,69,66,000 | 30,25,000 | 3,39,41,000 | 3,68,98,000 | 32,52,000 | 3,36,46,000 | 3,74,04,000 | 34,57,000 | 3,39,47,000 |
| *Deduct.*—Transfers from the Defence Reserve Fund | ... | ... | ... | ... | ... | ... | ... | ... | ... | *53,90,000* | ... | *53,90,000* |
| TOTAL . | 3,51,72,145 | 33,13,950 | 3,18,58,195 | 3,69,66,000 | 30,25,000 | 3,39,41,000 | 3,68,98,000 | 32,52,000 | 3,36,46,000 | 3,20,14,000 | 34,57,000 | 2,85,57,000 |

EXPLANATIONS.

The buildings, roads and other works required for purposes of the defence of India and the receipts connected therewith are dealt with under the head 8/VIII.—Military Engineer Services.

2. The Military Engineer Services are responsible for the execution and maintenance of engineer services required by the Army in India and all duties connected therewith, except in certain outlying military stations which are in charge of the local Public Works Department. The Military Engineer Services are also charged with the construction, etc., of all works for the Royal Air Force, for Army Ordnance and Clothing Factories and such works as are entrusted to them in respect of the Royal Indian Navy.

They may also undertake engineer services on behalf of private persons and bodies, Local Governments and administrations and other departments of the Government of India under proper authority. As there is no executive branch of the Public Works Department in the tribal areas of the North-West Frontier Province and in Baluchistan, the Military Engineer Services perform the functions of the Public Works Department in respect of all civil works expenditure in those areas under the orders of H E. the Governor and the Agent to the Governor General. For this purpose the Chief Engineer in the Northern Command is *ex-officio* Secretary in the Public Works Department to the Governor in respect of trans-border areas. Similarly, the Chief Engineer, Western Command is *ex-officio* Secretary in the Public Works Department to the Agent to the Governor General in Baluchistan.

3. The Military Engineer Services are divided into four branches, *viz.*, "Buildings and Roads", "Electrical and Mechanical", "Furniture and Stores" and "Technical examination of works" with the following responsibilities—

(*a*) *Buildings and Roads.*—The design, construction, inspection and maintenance of buildings, engineering structures, defences, roads, drains, sewage installations and rifle ranges.

(*b*) *Electrical and Mechanical.*—The design, construction, maintenance and operation of installations for the supply of electric energy, water, and ice, and such other duties in connection with machinery as may be ordered and the disposal of surplus machinery, etc., through the central army agency.

(*c*) *Furniture and Stores.*—The supply and maintenance of furniture to buildings and the supply of engineer stores, other than those supplied by other departments, also the disposal of surplus articles through the central army agency.

(*d*) *Technical examination of works.*—Technical examination of bills, measurement and check of measurements of works, revision of schedules of rates, preparation of bills of quantities and specifications, examination of and, when ordered, preparation of contract documents.

(*e*) *Miscellaneous.*—The payment of purchase money or rent for land, buildings and railway sidings.

4. Ordinarily, all administrative authorities (Military or Civil) competent to accord approval to the execution of engineer services have an engineer adviser to assist them in this duty. Usually the engineer adviser belongs to the engineer service charged with the execution of the work. When the Military Engineer Services or the Public Works Department carry out engineer services on behalf of any authority (Military or Civil), administrative approval to the estimated expenditure is accorded and funds allotted by the authority concerned. The Military Engineer Services or Public Works Department are then responsible for technical sanction, execution and accounting, in accordance with the rules of their respective services.

5. Expenditure in the Military Engineer Services is incurred by the Engineer-in-Chief under the control of the Quartermaster-General in India.

6. The Military Engineer Services are organised by Commands under the administration of Chief Engineers, and in executive districts (corresponding with military districts) in charge of Commanders, Royal Engineers. Each District is divided into Divisions in charge of Garrison Engineers whose areas are further divided into sub-divisions in charge of sub-Divisional Officers

EXPLANATIONS.

7. The net appropriation for Military Engineer Services during 1937-38 is Rs. 339·47 lakhs inclusive of Rs. 16·64 lakhs representing regrants of lapses on works in progress against 339·41 lakhs in 1936-37. The increase of ·06 lakh is made up of the following :—

| | Lakhs of Rs. |
|---|---|
| *Increase* :— | |
| (*i*) Additional provision for works counterbalanced by decrease on account of separation of Burma | 9·51 |
| (*ii*) Smaller transfers from Hastings Military Land Suspense Account | ·82 |
| (*iii*) Larger expenditure on stores due mainly to inclusion of provision for mobilization Engineer Stores | 2·64 |
| (*iv*) Other variations (net) | 1·32 |
| | 14·29 |
| *Decrease* :— | |
| (*i*) Larger transfers from Land Sales Suspense Account | 5·79 |
| (*ii*) Reduction in standing charges (B to F) due mainly to the separation of Burma | 8·44 |
| | 14·23 |
| Net | ·06 |

EXPLANATIONS.

8. *Sub-Head A—Works.*—The provision under this head represents capital outlay on an accepted programme of normal and special works and includes a reserve for unforeseen works.

The amount of regrants for works in progress included under this sub-head is Rs. 16·02 lakhs.

The preparation of Bills of quantities under the new system of contracts entails a certain amount of preliminary expenditure which is now provided for under a separate detailed head under this sub-head.

9. *Sub-Head B—Maintenance—Buildings, Communications, etc.*—The decrease of 5·55 lakhs is mainly due to (*i*) separation of Burma, and (*ii*) transfer of provision for replacement affecting capital values to Sub-head A—(*h*) Minor works to which head the expenditure is debitable, partly counterbalanced by (*i*) increased expenditure on account of maintenance of civil roads of military importance in the settled districts of the N.-W. F. P. and (*ii*) upkeep of buildings in Baluchistan District not wholly destroyed by earthquake of 1935, which are now in temporary occupation.

10. *Sub-Head C—Maintenance and Operation—Installations, etc.*—The decrease of Rs. 1·07 lakhs is mainly due to separation of Burma (1·70) partly counterbalanced by more expenditure anticipated owing to the provision of new installations and also to increased working costs of E. & M. installations owing to more energy being generated at certain stations.

11. *Sub-Head D—General charges.*—The increase, *viz.*, Rs. ·51 lakh is mainly due to hiring of additional accommodation for officers partly counterbalanced by savings due to separation of Burma.

12. *Sub-Head E—Establishment.*—The decrease, *viz.*, Rs. 2·42 lakhs is mainly due to separation of Burma (2·00) and less expenditure under pay of officers.

13. *Sub-Head F—Tools and Plant.*—The variation is small.

14. *Sub-Head G—Stores.*—The increase of Rs. 2·64 lakhs is mainly due to provision for mobilization engineer stores (1·94) and regrants (·62).

15. *VIII.—M. E. S. Receipts.*—The increase of Rs. 4·32 is mainly due to more receipts from Land Sales suspense Account (5·79) partly counterbalanced by decrease due to separation of Burma (·95) and less receipts from Hastings Military Lands Suspense Account (·82).

## MAIN HEAD 8.— MILITARY ENGINEER

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—WORKS— | | | | |
| MINOR HEAD (*a*).—ACCOMMODATION— | | | | |
| Detailed heads— | | | | |
| (1) Officers' quarters and messes. | | 22,31,000 | | 20,57,600 |
| (2) British troops . . . | | 17,89,000 | | 18,03,850 |
| (3) Indian troops . . . | | 17,35,000 | | 14,40,090 |
| (4) Miscellaneous units . . | | 6,52,500 | | 6,69,090 |
| (5) Auxiliary and Territorial Forces . . . . | | .. | | .. |
| TOTAL MINOR HEAD (*a*) . | 48,51,432 | 64,07,500 | | 59,70,630 |
| MINOR HEAD (*b*)—HOSPITALS— | | | | |
| Detailed heads— | | | | |
| (1) British . . . . | | 3,20,000 | | 37,000 |
| (2) Indian . . . . | | 1,55,000 | | 1,77,700 |
| TOTAL MINOR HEAD (*b*) . . | 4,81,251 | 4,75,000 | | 2,14,700 |
| MINOR HEAD (*c*).—BUILDINGS FOR DEPOTS, ETC.— | | | | |
| Detailed heads— | | | | |
| (1) Training and educational institutions . . . | | 68,000 | | 83,500 |
| (2) Ordnance Depots . | | 60,000 | | 1,54,500 |
| (3) Ordnance Inspection . | | .. | | 21,000 |
| (4) Royal Indian Army Service Corps Depots . | | 3,88,000 | | 12,36,000 |
| (5) Medical Store Depots . | | .. | | .. |
| TOTAL MINOR HEAD (*c*) .. | 5,47,178 | 5,16,000 | | 14,95,000 |
| Carried over . | | 73,98,500 | | 76,80,330 |

SERVICES (INCLUDING STORES)—*contd.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs |
| Brought forward . | | 73,98,500 | | 76,80,330 |
| SUB-HEAD A.—WORKS—*contd.* | | | | |
| MINOR HEAD (*d*).—SPECIAL WORKS— | | | | |
| Detailed heads— | | | | |
| (1) Defences . . . . | | 3,88,200 | | 5,83,580 |
| (2) Mobilisation . . . | | .. | | 4,500 |
| (3) Miscellaneous . . . | | 10,00,200 | | 14,48,600 |
| TOTAL MINOR HEAD (*d*) . . | 22,25,931 | 13,88,400 | | 20,36,680 |
| MINOR HEAD (*e*).—LANDS, COMMUNICATIONS AND DRAINAGE— | | | | |
| Detailed heads— | | | | |
| (1) Lands . . . . | | 2,15,000 | | 12,800 |
| (2) Military roads in cantonments | | .. | | .. |
| (3) Military roads *ex*-cantonments . . . . | | .. | | 41,900 |
| (4) Railway sidings . . . | | .. | | .. |
| (5) Drainage . . . . | | 18,000 | | .. |
| (6) Conservancy . . . | | 90,000 | | 1,95,000 |
| TOTAL MINOR HEAD (*e*) . | 1,26,047 | 3,23,000 | | 2,49,700 |
| MINOR HEAD (*f*).—FURNITURE. | 2,79,904 | 6,45,000 | | 5,19,920 |
| Carried over . | | 97,54,900 | | 1,03,86,630 |

## MAIN HEAD 8.—MILITARY ENGINEER

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward | | 97,54,900 | | 1,03,86,630 |
| SUB-HEAD A.—WORKS—*concld.* | | | | |
| MINOR HEAD (*g*).—INSTALLATIONS. | | | | |
| Detailed heads— | | | | |
| (1) Water supply | | 9,58,500 | | 8,45,250 |
| (2) Electrical | | 2,49,000 | | 2,05,000 |
| (3) Ice | | .. | | .. |
| (4) Miscellaneous machinery | | 800 | | .. |
| TOTAL MINOR HEAD (*g*) | 8,67,468 | 12,08,300 | | 10,50,250 |
| MINOR HEAD (*h*).—MINOR WORKS | 17,81,811 | 12,45,800 | | 16,63,120 |
| MINOR HEAD (*i*).—LOSSES. | | | | |
| Detailed heads— | | | | |
| (1) Loss of cash | | .. | | .. |
| (2) Other losses | | .. | | .. |
| TOTAL MINOR HEAD (*i*) | 1,72,784 | .. | | .. |
| *Anti*-malarial measures | | 75,000 | | 75,000 |
| Preliminary expenditure on accepted projects | | .. | | 60,000 |
| Reserve at Army headquarters for unforeseen expenditure | | 2,00,000 | | 2,00,000 |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| | 1,13,33,806 | 1,24,84,000 | 1,29,36,000 | 1,34,35,000 |
| *Deduct*—Transfers from the Defence Reserve Fund | .. | .. | .. | *50,78,000* |
| TOTAL SUB-HEAD A.—WORKS | 1,13,33,806 | 1,24,84,000 | 1,29,36,000 | 83,57,000 |

SERVICES (INCLUDING STORES)— *contd.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| MINOR HEAD (*a*).—MILITARY BUILDINGS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | [57,14,000* | | 52,12,000* |
| (2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government | | *2,000* | | *2,000* |
| TOTAL MINOR HEAD (*a*) | | 57,12,000 | | 52,10,000 |
| MINOR HEAD (*b*).—MILITARY ROADS IN CANTONMENTS | | 10,85,000 | | 10,57,000 |
| MINOR HEAD (*c*).—MILITARY ROADS *ex*-CANTONMENTS | | 8,99,000 | | 9,85,000 |
| MINOR HEAD (*d*).—FURNITURE | | 9,50,000 | | 9,18,000 |
| MINOR HEAD (*e*).—MISCELLANEOUS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 11,36,000 | | 10,57,000 |
| (2) *Deduct*—Receipts on account of rent, etc., from other departments of the Central Government | | .. | | .. |
| TOTAL MINOR HEAD (*e*) | | 11,36,000 | | 10,57,000 |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| TOTAL SUB-HEAD B.—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | 99,69,246 | 97,82,000 | 92,85,000 | 92,27,000 |
| SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS— | | | | |
| MINOR HEAD (*a*).—WATER SUPPLY— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 17,25,000 | | 16,75,000 |
| (2) *Deduct*—Recoveries from other departments of the Central Government | | *1,13,000* | | *1,35,000* |
| (3) *Deduct*—Recoveries for Water Supplied to Cantonments | | *10,33,000* | | *9,83,000* |
| TOTAL MINOR HEAD (*a*) | | 5,79,000 | | 5,57,000 |
| MINOR HEAD (*b*).—ELECTRICAL— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 35,43,000 | | 34,98,000 |
| (2) *Deduct*—Recoveries from other departments of the Central Government | | *1,73,000* | | *1,90,000* |
| | | 33,70,000 | | 33,08,000 |
| Carried over | | 39,49,000 | | 38,65,000 |

*This Comprises—

| | 1936-37. | 1937-38. |
|---|---|---|
| (1) Maintenance of buildings including water supply fixtures, etc. | 48,83,000 | 43,57,000 |
| (2) Maintenance of internal electrical installations. | 8,31,000 | 8,55,000 |

## MAIN HEAD 8.—MILITARY ENGINEER.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS—*concld.* | | | | |
| Brought forward | | 39,49,000 | | 38,65,000 |
| MINOR HEAD (*c*).—ICE | | 16,000 | | 15,000 |
| MINOR HEAD (*d*).—MANUFACTURES | | .. | | .. |
| MINOR HEAD (*e*).—WORKSHOPS | | .. | | .. |
| MINOR HEAD (*f*).—MISCELLANEOUS MACHINERY | | 46,000 | | 40,000 |
| MINOR HEAD (*g*).—RENEWALS | | 2,49,000 | | 2,33,000 |
| MINOR HEAD (*h*).—TELEPHONES | | 16,000 | | 16,000 |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| TOTAL SUB-HEAD C.—MAINTENANCE AND OPERATION—INSTALLATIONS | 43,22,622 | 42,76,000 | 44,00,000 | 41,69,000 |
| SUB-HEAD D.—GENERAL CHARGES. | | | | |
| MINOR HEAD (*a*).—RENT FOR HIRED BUILDINGS— | | | | |
| Detailed heads— | | | | |
| (1) Expenditure | | 16,41,000 | | 17,06,000 |
| (2) *Deduct*—Receipts from other departments of the Central Government on account of rent for buildings hired on a non-repairing lease | | .. | | .. |
| TOTAL MINOR HEAD (*a*) | | 16,41,000 | | 17,06,000 |
| MINOR HEAD (*b*).—RENT FOR LAND | | 1,15,000 | | 1,12,000 |
| MINOR HEAD (*c*).—RATES AND TAXES *Payments on account of compensation for quarters, etc.* | | 3,81,000 | | 3,78,000 |
| MINOR HEAD (*d*).—PAYMENTS FOR RAILWAY SIDINGS AND PLATFORMS | | 2,86,000 | | 2,81,000 |
| MINOR HEAD (*e*).—CARE OF VACANT BUILDINGS | | 1,56,000 | | 1,53,000 |
| MINOR HEAD (*f*).—MISCELLANEOUS | | 76,000 | | 76,000 |
| MINOR HEAD (*g*).—Unclassified charges. | | .. | | .. |
| TOTAL SUB-HEAD D.—GENERAL CHARGES. | 28,06,199 | 26,55,000 | 28,00,000 | 27,06,000 |
| SUB-HEAD E.—ESTABLISHMENTS. | | | | |
| Detailed heads— | | | | |
| (1) Pay of officers | | 31,78,000 | | 29,77,000 |
| (2) Pay of engineering, Surveyor's Assistants clerical, drawing and menial establishments—Permanent | | 29,24,000 | | 27,22,000 |
| (3) Pay of engineering, clerical drawing and menial establishments—Temporary | | 7,26,000 | | 9,16,000 |
| (4) Transportation charges | | 5,89,000 | | 5,77,000 |
| (5) Payment for printing and stationery | | 1,65,000 | | 1,63,000 |
| (6) Telephones | | 43,000 | | 41,000 |
| (7) Miscellaneous | | 2,48,000 | | 2,49,000 |
| (8) Payments to other departments | | 56,000 | | 42,000 |
| (9) Credits from other departments | | *9,29,000* | | *9,29,000* |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| TOTAL SUB-HEAD E.—ESTABLISHMENTS | 66,13,134 | 70,00,000 | 67,50,000 | 67,58,000 |

SERVICES (INCLUDING STORES)—*contd.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD F.—TOOLS AND PLANT. | | | | |
| MINOR HEAD (*a*)—MILITARY ENGINEER SERVICE EXPENDITURE . . . . . | | 4,54,000 | | 4,66,000 |
| Detailed Heads— | | | | |
| (1) New supplies . . . . . | | | | |
| (2) Repairs, renewels, carriage, etc, . | | | | |
| MINOR HEAD (*b*)—PAYMENTS TO OTHER DEPARTMENTS . . | | 4,000 | | 4,000 |
| MINOR HEAD (*c*)—CREDITS FROM OTHER DEPARTMENTS . . | | *72,000* | | *75,000* |
| *Deduct*—Emergency cut in pay . . | | .. | | .. |
| TOTAL SUB-HEAD F.—TOOLS AND PLANT . | 3,34,501 | 3,86,000 | 3,50,000 | 3,95,000 |
| SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) . . . . . | —5,95,709 | 48,000 | —58,000 | 3,12,000 |
| *Deduct*—Transfers from the Defence Reserve Fund . . . . . | .. | .. | .. | *62,000* |
| TOTAL SUB-HEAD G.—STORES (EXCLUDING EXPENDITURE IN ENGLAND) . | —5,95,709 | 48,000 | —58,000 | 2,50,000 |
| SUB HEAD H.—*DEDUCT ENGLISH COST OF STORES* . . . . | *74,487* | *69,000* | *1,07,000* | *3,22,000* |
| SUB-HEAD Q.—M. E. S. ADVANCES. | 16,148 | —1,000 | 4,000 | .. |
| SUB-HEAD J.—ENGLAND. | | | | |
| (1) Pay and allowance of officers . | | 1,80,000 | | 1,84,000 |
| (2) Other charges . . . . | | 1,16,000 | | 1,32,000 |
| (3) Leave and Deputation salaries, etc. | | 4,000 | | 16,000 |
| (4) Sterling overseas pay . . | | 36,000 | | 70,000 |
| (5) Stores for India . . . . | | 69,000 | | 3,22,000 |
| *Deduct*—Transfers from the Defence Reserve Fund . . . . . | 4,49,010 .. | 4,05,000 .. | 5,41,000 .. | 7,24,000 *2,50,000* |
| TOTAL SUB-HEAD J.—ENGLAND . | 4,49,010 | 4,05,000 | 5,41,000 | 4,74,000 |
| SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| (1) Stores . . . . . | | .. | | .. |
| (2) Establishments . . . . | | .. | | .. |
| TOTAL SUB-HEAD K.—EXCHANGE ON ENGLISH EXPENDITURE . . | —2,325 | .. | —3,000 | .. |
| TOTAL EXPENDITURE MAIN-HEAD 8—MILITARY ENGINEER SERVICES . | 3,51,72,145 | 3,69,66,000 | 3,68,98,000 | 3,20,14,000 |

## MAIN HEAD 8/VIII—MILITARY ENGINEER

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| INDIA. | | | | |
| SUB-HEAD A.—RENTS. | | | | |
| Detailed heads— | | | | |
| (1) Buildings | | 7,74,000 | | 7,31,000 |
| (2) Furniture | | 45,000 | | 44,000 |
| (3) Internal electrical installations and hire of fans | | 25,000 | | 24,000 |
| (4) Miscellaneous | | 15,000 | | 13,000 |
| | 8,74,742 | 8,59,000 | 8,88,000 | 8,12,000 |
| SUB-HEAD B.—RECOVERIES ON ACCOUNT OF SUPPLY OF— | | | | |
| Detailed heads— | | | | |
| (1) Water | | 2,30,000 | | 2,08,000 |
| (2) Electric energy | | 9,40,000 | | 10,06,000 |
| | 12,25,523 | 11,70,000 | 12,00,000 | 12,14,000 |
| SUB-HEAD C.—SALES OF GOVERNMENT PROPERTY | 1,67,074 | 1,20,000 | 88,000 | 1,26,000 |
| SUB-HEAD D.—MISCELLANEOUS | 3,27,427 | 3,00,000 | 3,00,000 | 2,32,000 |
| SUB-HEAD E.—RECEIPTS FROM LAND SALE SUSPENSE ACCOUNT | 5,53,444 | 2,15,000 | 5,81,000 | 7,94,000 |
| SUB-HEAD F.—RECEIPTS FROM THE HASTINGS MILITARY LAND SUSPENSE ACCOUNT | 1,65,602 | 3,60,000 | 1,94,000 | 2,78,000 |
| Sub-Head G.—England— | | | | |
| Miscellaneous | | 1,000 | | 1,000 |
| TOTAL SUB-HEAD G.—ENGLAND | 138 | 1,000 | 1,000 | 1,000 |
| Sub-Head H.—Exchange | .. | .. | .. | .. |
| TOTAL MAIN HEAD VIII.—MILITARY ENGINEER SERVICES | 33,13,950 | 30,25,000 | 32,52,000 | 34,57,000 |

SERVICES—*concld.*

# MAIN HEAD 9/IX.—AUXILIARY AND TERRITORIAL FORCES.

## SUMMARY OF ESTIMATES.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES . . | 1,27,989 | .. | 1,27,989 | 1,30,000 | .. | 1,30,000 | 1,30,000 | ... | 1,30,000 | 1,04,000 | ... | 1,04,000 |
| B.—AUXILIARY FORCE | 39,65,221 | .. | 39,65,221 | 39,31,000 | ... | 39,31 000 | 39,82,000 | ... | 39,82,000 | 36,48,000 | .. | 36,48,000 |
| C.—TERRITORIAL FORCE— | | | | | | | | | | | | |
| (a) Normal charges | 16,23,043 | ... | 16,23,043 | 12,78,000 | .. | 12,78,000 | 12,78,000 | ... | | 12,25,000 | .. | 12,25,000 |
| (b) Civil grant | 6,22,175 | .. | 6,22,175 | 9,82,000 | .. | 9,82,000 | 9,23,000 | ... | 9,23,000 | 8,95,000 | ... | 8,95,000 |
| RECEIPTS . | .. | 20,148 | —20,148 | .. | 20,000 | —20,000 | ... | 16,000 | —16,000 | ... | 18,000 | —18,000 |
| TOTAL . | 63,38,428 | 20,148 | 63,18,280 | 63,21,000 | 20,000 | 63,01,000 | 63,13,000 | 16,000 | 62,97,000 | 58,72,000 | 18,000 | 58,54,000 |

EXPLANATIONS.

1. *Sub-Head A.*—Represents a proportion of the charges on account of the staffs employed at Army Headquarters, Commands, Districts and Brigade headquarters in connection with Auxiliary and Territorial Force duties (excluding proportionate charges in respect of the units whose expenditure is debitable to Civil Grant).

2. *Auxiliary Force.*—The Auxiliary Force, India, is constituted by the Auxiliary Force Act, 1920. This Force is the successor of the Indian Volunteer Force, which in 1917 gave place to the Indian Defence Force in which service was obligatory for the period of the war.

Under the reorganisation the Force consists of units of all arms and including reservists aggregates some 20,000 of all ranks.

Pay is drawn at special Auxiliary Force rates, and subject to fulfilment of the complete obligation, a bonus equivalent to the pay earned is also admissible.

Annual training periods are as follows :—

*Active Class (excluding Railway units).*

| | | |
|---|---|---|
| Recruits | (Days) | 32 |
| Trained soldiers | „ | 16 |
| *Railway units*— | | |
| Recruits | „ | 16 |
| Trained soldiers :— | | |
| Officers and N. C. Os. | „ | 12 |
| Privates | „ | 8 |

In addition, all including reservists are required to complete a musketry course.

Permanent staffs, per unit, normally consist of :—

1 Adjutant.

1 Acting Regimental Sergeant Major.

1 Acting Regimental Quartermaster Sergeant.

1 Staff Sergeant Instructor per company, squadron, etc.

3. *Indian Territorial Force.*—The Indian Territorial Force is constituted by the Indian Territorial Force Act, 1920.

The Force consists of :—

| | Establishment. |
|---|---|
| 17 Provincial Battalions which are apportioned to the various Provinces. | 11,586 |
| 4 Urban Units (one of these is wasting and does no training) | 1,384 |
| 10 University Training Corps units | 4,381 |
| Indian Territorial Force, Medical Branch | 100 |

The Provincial Battalions are intended to form a second line to the regular Indian Army and their liability for military service is, therefore, a general one, *i.e.*, they may be employed anywhere within the limits of India, and in an emergency, beyond those limits by a special order of the Governor General in Council. The liability of Urban Units is confined to the Province in which located, while the University Training Corps are purely educational and have no liability for military service.

Pay is as for the Indian Army with the exception of King's commissioned officers who draw British Service rates of pay. Members of Urban units are also eligible for a bounty of Rs. 30 on completion of training, and these units further draw a capitation grant for each efficient member.

Training is carried out as follows :—

(*i*) *Provincial units.*—Recruit training . . . . . 1 month.
Annual training . . . . . 1 month.
Additional annual training (13 units) . . 1 month.

Cadre training of about two months duration may be carried out by all units as funds permit.

(*ii*) *Urban units*—
Preliminary (recruits) training . . . . . 32 days.
Annual training . . . . . 16 days.

(*iii*) University Training Corps units—

78 hours drill in the first six months after enrolment and thereafter 2 hours per week during a university term, and to be embodied in camp for a period not exceeding 15 days during the year.

EXPLANATIONS.

Instructional staff is normally provided on the following scale :—

| | |
|---|---|
| Provincial Battalions—4 British officers. | |
| | 2 Indian officers. |
| | 8 Indian non-commissioned officers (for the training period.) |
| Urban Units . . | As for Auxiliary Force, India (Indian Non-commissioned officers). |
| University Training Corps.—As for Auxiliary Force, India. | |

Budget 1937-38 is Rs. 4·47 lakhs less than Budget 1936-37 due mainly to the separation of Burma partly counterbalanced by increased provision on the basis of actuals.

EXPLANATIONS.

## MAIN HEAD 9/IX —AUXILIARY

| Numbers. 1936-37. | 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | INDIA. | | | | |
| | | SUB-HEAD A.—STAFF AT ARMY HEADQUARTERS, COMMANDS, DISTRICTS AND BRIGADES. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of officers . . | | 74,180 | | 57,800 |
| | | (2) Pay and allowances of establishments . | | 47,590 | | 39,750 |
| | | (3) Transportation . | | 8,230 | | 6,450 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL SUB-HEAD A. . | 1,27,989 | 1,30,000 | 1,30,000 | 1,04,000 |
| | | SUB-HEAD B.—AUXILIARY FORCE. | | | | |
| | | Detailed heads— | | | | |
| 48 | 43 | (1) Pay of officers . | | 6,75,000 | | 5,79,690 |
| 207 | 185 | (2) Pay of British other ranks . . . | | 7,60,000 | | 6,84,000 |
| | | (3) Pay of members under training . . | | 13,66,000 | | 12,88,400 |
| | | (4) Pay of watchers . | | 51,000 | | 49,500 |
| | | (5) Pay of establishments other than watchers. | | 3,89,000 | | 3,55,000 |
| | | (6) Kit and clothing allowances . . | | 20,000 | | 18,000 |
| | | (7) Transportation of members under training and of unit stores for normal or training purposes . . | | 1,90,000 | | 2,03,410 |
| | | (8) Transportation of officers, B. O. Rs., watchers and other establishments . | | 1,60,000 | | 1,50,000 |
| | | (9) Training grant . . | | 1,70,000 | | 1,60,000 |
| | | (10) Miscellaneous . . | | 1,50,000 | | 1,60,000 |
| | | *Deduct*—Emergency cut in Pay . . . | | .. | | .. |
| | | TOTAL SUB-HEAD B . | 39,65,221 | 39,31,000 | 39,82,000 | 36,48,000 |

## AND TERRITORIAL FORCES—*contd.*

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | SUB-HEAD C.—TERRITORIAL FORCE. | | | | |
| | | Minor Head (*a*) Normal charges. | | | | |
| | | Detailed heads— | | | | |
| 52 | 50 | (1) Pay of officers . . | | 5,00,000 | | 4,50,000 |
| 24 | 26 | (2) Pay of Indian officers and Indian other ranks . . . | | 34,000 | | 40,000 |
| | | (3) Pay of members under training . . | | 4,85,000 | | 4,73,000 |
| | | (4) Pay of establishments | | 55,000 | | 55,000 |
| | | (5) Kit and clothing allowances . | | 7,200 | | 8,000 |
| | | (6) Transportation . | | 1,24,750 | | 1,20,750 |
| | | (7) Training grant . | | 24,050 | | 24,050 |
| | | (8) Miscellaneous . | | 48,000 | | 54,200 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | Minor Head (*a*) . | 16,23,043 | 12,78,000 | 12,78,000 | 12,25,000 |
| | | Carried over . | 16,23,043 | 12,78,000 | 12,78,000 | 12,25,000 |

## MAIN HEAD 9/IX.—AUXILIARY

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 16,23,043 | 12,78,000 | 12,78,000 | 12,25,000 |
| | | **SUB-HEAD C.—TERRITORIAL FORCE—*concld.*** | | | | |
| | | Minor Head (*b*) Civil grant. | | | | |
| 21 54 | 21 49 | (1) Pay of officers . . (2) Pay of Indian officers and British and Indian other ranks . . (3) Pay of members under training . . (4) Pay of establishments (5) Kit and clothing allowances. . . (6) Transportation . . (7) Training grant . . (8) Miscellaneous . . *Deduct*—Emergency cut in pay . . . | | 9,82,000 | | 8,95,000* |
| | | TOTAL MINOR HEAD (*b*) . | 6,22,175 | 9,82,000 | 9,23,000 | 8,95,000 |
| | | TOTAL SUB-HEAD C. . | 22,45,218 | 22,60,000 | 22,01,000 | 21,20,000 |
| | | TOTAL EXPENDITURE—MAIN HEAD 9 . . . | 63,38,428 | 63,21,000 | 63,13,000 | 58,72,000 |
| | | RECEIPTS. | | | | |
| | | *Fractional differences.* (1) Miscellaneous . | | 20,000 | | 18,000 |
| | | Totol Receipts Main Head IX. . | 20,148 | 20,000 | 16,000 | 18,000 |

* The total provision for expenditure to be met out of the Civil Grant is Rs. 9,95,000. The sum of Rs. 8,95,000 provided under this minor head represents expenditure other than on stores, provision for which has been made under the relevant heads.

AND TERRITORIAL FORCES—*concld.*

EXPLANATIONS.

# MAIN HEAD 10/X.—ROYAL AIR FORCE (INCLUDING STORES).

## SUMMARY OF ESTIMATE.

| Sub-Heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Etimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—Squadrons and Staff at Group, Wing Stations, Wing Headquarters, R. A. F., Hill Depot and Indian Air Force | 33,42,249 | .. | 33,42,249 | 34,87,000 | ... | 34,87,000 | 34,83,000 | ... | 34,83,000 | 35,07,000 | ... | 35,07,000 |
| B.—Educational, etc., Establishments and R.A.F. Medical Service, Depots, etc. | 26,37,857 | .. | 26,37,857 | 26,81,000 | ... | 26,81,000 | 26,50,000 | ... | 26,50,000 | 26,63,000 | ... | 26,63,000 |
| C.—Royal Air Force Headquarters | 7,35,077 | .. | 7,35,077 | 7,66,000 | ... | 7,66,000 | 7,89,000 | ... | 7,89,000 | 8,03,000 | ... | 8,03,000 |
| D.—Purchase and sale of stores | 16,40,113 | 1,26,008 | 15,14,105 | 16,02,000 | 1,34,000 | 14,68,000 | 15,51,000 | 1,14,000 | 14,37,000 | 16,09,000 | 1,29,000 | 14,80,000 |
| E.—Miscellaneous | 1,81,350 | 44,181 | 1,37,169 | 2,16,000 | 40,000 | 1,76,000 | 1,88,000 | 28,000 | 1,60,000 | 1,75,000 | 40,000 | 1,35,000 |
| F.—Works expenditure | 12,62,487 | 27,103 | 12,35,384 | 12,40,000 | 26,000 | 12,14,000 | 10,97,000 | 28,000 | 10,69,000 | 13,37,000 | 26,000 | 13,11,000 |
| ENGLAND | 83,32,895 | 63,503 | 82,69,392 | 94,74,000 | 24,000 | 94,50,000 | 73,62,000 | 45,000 | 73,17,000 | 91,74,000 | 27,000 | 91,47,000 |
| EXCHANGE | —43,171 | —329 | —42,842 | ... | ... | ... | —38,000 | ... | —38,000 | ... | ... | ... |
| | 1,80,88,857 | 2,60,466 | 1,78,28,391 | 1,94,66,000 | 2,24,000 | 1,92,42,000 | 1,70,82,000 | 2,15,000 | 1,68,67,000 | 1,92,68,000 | 2,22,000 | 1,90,46,000 |
| *Deduct*—Transfers from the Defence Reserve Fund | ... | ... | ... | ... | ... | ... | ... | ... | ... | *4,19,000* | ... | *4,19,000* |
| TOTAL HEAD 10/X | 1,80,88,857 | 2,60,466 | 1,78,28,391 | 1,94,66,000 | 2,24,000 | 1,92,42,000 | 1,70,82,000 | 2,15,000 | 1,68,67,000 | 1,88,49,000 | 2,22,000 | 1,86,27,000 |

EXPLANATIONS.

The budget for 1937-38 provides for the following establishments :—

*Royal Air Force.*—246 British Royal Air Force officers, 1 M. E. S. officer, 1 Indian meteorologist, 2 officer supervisors, 1,855 British airmen, 1 Indian officer, 3 Indian other ranks, 305 Indian artificers, 116 Indian mechanical transport drivers, 186 civilian clerks, storekeepers and draftsmen, 12 British clerks and 9 Indian clerks of Indian Army Corps of clerks, 6 school mistresses, 8 language teachers and 784 followers.

*Indian Air Force.*—4 British officers, 11 Indian officers holding the Dominion commission, 1 Indian assistant education officer, 29 British airmen, 79 Indian airmen, 30 Indian apprentices and 48 Indian followers.

The following are the units of the air forces in India :—

Headquarters, Royal Air Force, Simla—Delhi.

Group headquarters, at Peshawar having under its administration 2 wing stations, each comprising 1 station headquarters and 2 bomber squadrons, at Risalpur and Kohat.

1 Wing headquarters, at Chaklala with two army co-operation squadrons—1 at Chaklala with a detached flight at Miranshah and 1 at Peshawar—under its administration.

2 Army co-operation squadrons—1 temporarily located at Karachi with a detached flight at Fort Sandeman and 1 at Ambala—directly under the administration of the headquarters, Royal Air Force.

Aircraft depot at Drigh Road.

Aircraft park including a bomber transport flight at Lahore.

One flight of the Indian Air Force is now located at Peshawar. A second flight has been formed at Drigh Road.

Besides the above, there is a hill depot, open at Lower Topa, Murree hills, during the summer months only.

2. The duties and functions of these units are :—

The Headquarters, Royal Air Force, controls the operation, training and administration of the whole of the Royal Air Force and Indian Air Force in India.

The Group Headquarters, Peshawar, commands Nos. 1 and 2 Indian Wing Stations at Kohat and Risalpur, exercises operational control and co-ordinates the work of these two stations. The function of the Station Headquarters is to control the operation and training of the squadrons and to look after all administrative details in connection with the station. In the interest of economy, certain services such as transport, stores, etc., are centralized under station control.

The functions of the Wing Headquarters, Chaklala, are similar to those of a station headquarters, Royal Air Force.

The Aircraft Depot receives all stores from England, erects new aeroplanes, overhauls engines, carries out repairs to aeroplanes, parachutes, armament and all aircraft equipment including instruments, etc. It is a supply base for Quetta direct when a squadron is located there and for other stations through the Aircraft Park, Lahore.

The Aircraft Park stores the "immediate reserve" aircraft for the squadrons on the North-West Frontier, repairs all motor transport chassis, manufactures and repairs bodies for all mechanical transport vehicles in the Command. It is the supply base for all Royal Air Force stations other than Quetta.

Budget 1937-38 is less than Budget 1936-37 by Rs. 1·96 lakhs due mainly to smaller provision for purchase of stores (2·98) in England partly counterbalanced by increased provision for works expenditure (·97) owing to regrants.

EXPLANATIONS—*contd.*

## MAIN HEAD 10.—ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

### DETAILS OF SUB-HEAD A (a).

EXPENDITURE.

| Numbers. 1936-37. Units. | British officers. | British other ranks. | Numbers. 1937-38. Units. | British officers. | British other ranks. | | Budget Estimate. 1936-37. Rs. | 1937-38. Rs. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, R. A. F. HILL DEPOT AND INDIAN AIR FORCE. | | |
| | | | | | | (*a*) SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | |
| 1 | 7 | 27 | 1 | 7 | 27 | (1) STAFF AT GROUP HEADQUARTERS, PESHAWAR . | 1,56,940 | 1,55,900 |
| 2 | 65 | 496 | 2 | 64 | 488 | (2) WING HEADQUARTERS AND TWO BOMBER SQUADRONS AT EACH. | 18,10,390 | 17,85,800 |
| 1 | 6 | 24 | 1 | 3 | 13 | (3) STAFF AT WING HEADQUARTERS, CHAKLALA . | 1,28,780 | 83,800 |
| 4 | 90 | 581 | 4 | 92 | 593 | (4) ARMY CO-OPERATION SQUADRONS AT QUETTA, PESHAWAR, CHAKLALA AND AMBALA ONE EACH. | 21,24,300 | 21,50,500 |
| | 168 | 1,128 | | 166 | 1,121 | | | |
| | | | | | | | 42,20,410 | 41,76,000 |

MAIN HEAD 10.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE. | | | | |
| | | MINOR-HEAD (a)—SQUADRONS AND STAFF AT GROUP, WING STATIONS AND WING HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| 168 | 166 | (1) Pay of officers . . | | 15,08,200 | | 14,66,000 |
| 1,128 | 1,121 | (2) Pay of British airmen . . . | | 21,64,610 | | 21,64,500 |
| 165 | 170 | (3) Pay of Indian ranks and civilians . . | | 1,01,690 | | 95,700 |
| 463 | 465 | (4) Pay of followers . | | 96,940 | | 99,200 |
| | | (5) Kit and clothing allowances . . . | | 1,11,270 | | 1,10,600 |
| | | (6) Transportation . . | | 1,59,000 | | 1,61,000 |
| | | (7) Hired transport . . | | 1,700 | | 3,000 |
| | | (8) Miscellaneous . . | | 77,000 | | 76,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (a) . | 41,00,537 | 42,20,410 | 42,12,000 | 41,76,000 |
| | | Carried over . | 41,00,537 | 42,20,410 | 42,12,000 | 41,76,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor head (a).*—Squadrons and Staff at Group, Wing Stations and Wing Headquarters—General.—The provision under this head represents the pay and allowances and miscellaneous charges of the personnel of one Group Headquarters at Peshawar, two Wing Stations at Risalpur and Kohat, one Wing Headquarters at Chaklala, and 4 Army Co-operation Squadrons.

The provision also includes the pay and allowances of two meteorological officers who supply weather information and study the special meteorological problems in connection with flying in this country.

Budget 1937-38 is less than Budget 1936-37 by Rs. ·44 lakh mainly due to re-organisation of No. 3 (1) Wing.

MAIN HEAD 10.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 41,00,537 | 42,20,410 | 42,12,000 | 41,76,000 |
| | | EXPENDITURE—*concld.* | | | | |
| | | SUB-HEAD A.—SQUADRONS AND STAFF AT GROUP, WING STATIONS, WING HEADQUARTERS, ROYAL AIR FORCE HILL DEPOT AND INDIAN AIR FORCE—*concld.* | | | | |
| | | MINOR HEAD (*b*) ROYAL AIR FORCE HILL DEPOT. | | | | |
| | | Detailed heads— | | | | |
| | | (1) Pay of civilians . | | | | |
| | | (2) Pay of followers . . | | | | |
| | | (3) Transportation . | | | | |
| | | (4) Hired transport | | 19,400 | | 17,600 |
| | | (5) Miscellaneous . . | | | | |
| | | *Deduct*—Emergency cut in pay . . . | | | | |
| | | TOTAL MINOR HEAD (*b*) . | 19,188 | 19,400 | 16,000 | 17,600 |
| | | MINOR HEAD (*c*)—INDIAN AIR FORCE. | | | | |
| | | Detailed heads— | | | | |
| 15 | 15 | (1) Pay of officers . . | | 1,09,710 | | 1,12,000 |
| 26 | 29 | (2) Pay of British airmen . . . . | | 70,690 | | 87,500 |
| 94 | 109 | (3) Pay of Indian ranks and civilians . . | | 46,560 | | 69,100 |
| 13 | 48 | (4) Pay of followers . | | 3,540 | | 9,300 |
| | | (5) Kit and clothing allowances . . . . | | 4,400 | | 5,700 |
| | | (6) Transportation . . | | 8,420 | | 9,700 |
| | | (7) Miscellaneous . . | | 4,000 | | 4,100 |
| | | *Deduct*—Emergency cut in pay . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . . | 1,66,499 | 2,47,320 | 2,18,000 | 2,97,400 |
| | | MINOR HEAD (*d*)—*DEDUCT*—RECOVERIES UNDER CONTRIBUTORY PENSIONS ACT, 1925 . . | *28,729* | *28,130* | *35,000* | *34,000* |
| | | MINOR HEAD (*e*)—*DEDUCT*—RECOVERIES ON ACCOUNT OF FAMILY ALLOTMENTS FROM AIRMEN . | *9,15,246* | *9,72,000* | *9,28,000* | *9,50,000* |
| | | | 33,42,249 | 34,87,000 | 34,83,000 | 35,07,000 |
| | | *Deduct*—Transfers from the Defence Reserve Fund . . . . | .. | .. | .. | *13,000* |
| | | TOTAL SUB-HEAD A . . | 33,42,249 | 34,87,000 | 34,83,000 | 34,94,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor head* (c).—*Indian Air Force.*—As a result of the recommendations of the Indian Sandhurst Committee, it was decided, with the approval of the Secretary of State for India, to form an Indian Air Force unit. Six Indian cadets were sent to Cranwell in September 1930 for the normal two years' course for all entrants to the Royal Air Force; of these one cadet was transferred for training in stores duties in England. These cadets graduated as pilot officers in August 1932 and were attached to squadrons of the Royal Air Force in England for six months becoming available to form the first unit of the Indian Air Force in April 1933.

One cadet was sent to Cranwell in September 1931 for a similar course, three were sent in January 1932, three in August 1932, three in August 1933, two in August 1934 and two more in September 1936 to ensure a steady flow of regular officers for the Indian air force. Of these one arrived in March 1934, three in September 1934, one in April 1935, two in April 1936 and one is expected to arrive in June 1937.

The first batch of Indian apprentices engaged in 1931 were given technical training in R. A. F. workshop. Those who successfully completed the training were selected for service and others discharged. Airmen of semi-technical trades have been engaged and apprentices are being trained to complete the squadron to establishment.

Budget 1937-38 is more than Budget 1936-37 by Rs. •50 lakh due mainly to expansion of the Indian Air Force.

MAIN HEAD 10.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | SUB-HEAD B,—EDUCATIONAL, ETC., ESTABLISHMENTS AND ROYAL AIR FORCE MEDICAL SERVICE, DEPOTS, ETC. | Rs. | Rs. | Rs. | Rs. |
| | | MINOR HEAD (*a*)—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS. | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of students at the Staff College, Quetta | | 44,610 | | 26,000 |
| | | (2) Minor training expenses grant | | 4,330 | | 3,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | 26,037 | 48,940 | | 29,000 |
| | | MINOR HEAD (*b*)—ROYAL AIR FORCE EDUCATION. | | | | |
| | | Detailed heads— | | | | |
| 20 | 23 | (1) Pay of establishments | | 1,09,140 | | 1,33,800 |
| | | (2) Education grant | | 7,790 | | 7,500 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) | 1,17,883 | 1,16,930 | | 1,41,300 |
| | | MINOR HEAD (*c*)—R. A. F. MEDICAL SERVICE. | | | | |
| | | Detailed heads— | | | | |
| 10 | 10 | (1) Pay of officers | | 1,03,380 | | 1,05,000 |
| 27 | 27 | (2) Pay of British airmen | | 45,490 | | 47,500 |
| | | (3) Kit and clothing allowances | | 2,570 | | 2,500 |
| | | (4) Transportation | | 5,000 | | 5,000 |
| | | (5) Miscellaneous | | 2,000 | | 2,000 |
| | | (6) Cost of treatment in Civil and Military hospitals | | 62,590 | | 63,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) | 2,09,953 | 2,21,030 | | 2,25,000 |
| | | MINOR HEAD (*d*)—AIRCRAFT DEPOT. | | | | |
| | | Detailed heads— | | | | |
| 25 | 25 | (1) Pay of officers | | 2,50,220 | | 2,55,000 |
| 503 | 525 | (2) Pay of British airmen | | 9,45,520 | | 9,64,200 |
| 283 | 282 | (3) Pay of Indian officers, other ranks and civilians | | 1,99,020 | | 1,73,600 |
| 180 | 181 | (4) Pay of followers | | 45,620 | | 46,100 |
| | | (5) Kit and clothing allowances | | 54,500 | | 55,400 |
| | | (6) Transportation | | 85,950 | | 84,000 |
| | | (7) Hired transport | | 200 | | 200 |
| | | (8) Miscellaneous | | 30,330 | | 27,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | Total Minor Head (*d*) | 15,98,865 | 16,11,360 | | 16,05,500 |
| | | Carried over | 19,52,738 | 19,98,260 | | 20,00,800 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-Head B.—Minor head (a).—Staff College, Quetta.*—Two Royal Air Force officers are seconded for training at the Staff College, Quetta. The object is to afford selected officers higher instruction in the art of war and in the duties of the staff than is obtainable in a squadron.

Budget 1937-38 is less than Budget 1936-37 by Rs. ·20 lakh due to transfer to the Army of the pay charges of Wing Commander Instructor.

*Minor Head (b).—Royal Air Force Education.*—This minor head provides for the pay and allowances of eight Royal Air Force education officers, one Indian assistant education officer, six Army school mistresses and eight language teachers.

The functions of education officers in India are to provide educational facilities for officers and airmen in preparation for service courses and examinations and for general education with a view to raise the level of general intelligence and to develop those qualities of mind and character which go to form an efficient disciplined force under modern conditions.

School mistresses are employed for the education of airmen's children.

Budget 1937-38 is more than Budget 1936-37 by Rs. ·24 lakh due to an increase in establishment.

*Minor Head (c).—R. A. F. Medical Service.*—Under this head provision has been made for the personnel of the Royal Air Force medical service which is organised for the prevention of disease and for the care and treatment of such sick and injured as may not require hospital treatment. On grounds of economy, all hospital cases are sent to the Army hospitals for treatment and their expenses are met from Royal Air Force funds on fixed rates.

MAIN HEAD 10.—

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 19,52,738 | 19,98,260 | | 20,00,800 |
| | | SUB-HEAD B.—EDUCATIONAL ETC., ESTABLISHMENTS AND R. A. F. MEDICAL SERVICE, DEPOTS, ETC.—*concld.* | | | | |
| | | MINOR HEAD (*e*)—AIRCRAFT PARK. | | | | |
| | | Detailed heads— | | | | |
| 16 | 16 | (1) Pay of officers . . | | 1,62,580 | | 1,56,000 |
| 186 | 176 | (2) Pay of British airmen | | 3,39,960 | | 3,26,650 |
| 109 | 111 | (3) Pay of Indian ranks and civilians . . | | 75,740 | | 75,800 |
| 97 | 97 | (4) Pay of followers . | | 23,050 | | 22,800 |
| | | (5) Kit and clothing allowances. . . | | 20,160 | | 19,200 |
| | | (6) Transportation . | | 34,000 | | 34,500 |
| | | (7) Hired transport . | | 150 | | 150 |
| | | (8) Miscellaneous . . | | 13,000 | | 13,000 |
| | | *Deduct*—Emergency cut in pay. | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) | 6,85,119 | 6,68,640 | | 6,48,100 |
| | | MINOR HEAD (*f*) ECCLESIASTICAL ESTABLISHMENTS—R. A. F. SHARE OF COST. | .. | 14,100 | | 14,100 |
| | | TOTAL SUB-HEAD B. | 26,37,857 | 26,81,000 | 26,50,000 | 26,63,000 |
| | | SUB-HEAD C.—ROYAL AIR FORCE HEADQUARTERS. | | | | |
| | | Detailed heads— | | | | |
| 23 | 23 | (1) Pay of officers | | 4,39,340 | | 4,64,000 |
| 12 | 12 | (2) Pay of British airmen . . . | | 35,940 | | 31,300 |
| 62 | 63 | (3) Pay of establishment other than followers | | 1,67,500 | | 1,79,800 |
| 42 | 41 | (4) Pay of followers . | | 9,260 | | 9,300 |
| | | (5) Kit and clothing allowances . . . | | 1,460 | | 1,600 |
| | | (6) Transportation | | 50,500 | | 55,000 |
| | | (7) Hired transport . | | .. | | .. |
| | | (8) Miscellaneous . . | | 38,000 | | 37,000 |
| | | (9) Telephone charges . | | 9,000 | | 10,000 |
| | | (10) Unforeseen expenditure to be sanctioned by the Air Officer Commanding | | 15,000 | | 15,000 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL SUB-HEAD (C) | 7,35,077 | 7,66,000 | 7,89,000 | 8,03,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Minor Head* (e).—*Aircraft Park.*—

Budget 1937-38 is less than Budget 1936-37 by Rs. ·21 lakh due to normal fluctuations.

*Sub-Head C.—Royal Air Force Headquarters.*—This head provides for the salaries, etc., of the staff employed at Royal Air Force Headquarters and for certain contingent expenses.

Budget 1937-38 is more than Budget 1936-37 by Rs. ·37 lakh due to inclusion of provision for expenditure relating to the Provision Section.

MAIN HEAD 10—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES. | | | | |
| MINOR HEAD (*a*)—AVIATION STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | .. | | .. |
| (2) Central purchase | | 1,00,000 | | 91,000 |
| (3) Local purchase | | 23,000 | | 18,000 |
| (4) Transfer of stores from non-military departments and Imperial stations | | .. | | 1,000 |
| (5) Customs duty | | 15,000 | | 15,000 |
| | | 1,38,000 | | 1,25,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army | | *5,000* | | *8,000* |
| | | *5,000* | | *8,000* |
| Net expenditure under (*a*) | 72,446 | 1,33,000 | 95,000 | 1,17,000 |
| MINOR HEAD (*b*)—MECHANICAL TRANSPORT STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 100 | | 100 |
| (2) Central purchase | | 25,000 | | 20,000 |
| (3) Local purchase | | 900 | | 900 |
| (4) Transfer of stores from non-military departments and Imperial stations | | .. | | .. |
| (5) Customs duty | | 18,000 | | 55,470 |
| | | 44,000 | | 76,470 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *100* | | .. |
| (7) *Deduct*—Hire charges of M. T. vehicles allocated for purchase of M. T. stores (spare parts and tyres) | | *6,000* | | *6,000* |
| | | *6,100* | | *6,000* |
| Net expenditure under (*b*) | 21,055 | 37,900 | 43,000 | 70,470 |
| Carried over | 93,501 | 1,70,900 | 1,38,000 | 1,87,470 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head D.—Purchase and sale of stores.*—This head caters for such aviation, mechanical transport and miscellaneous stores as can be purchased in India for the maintenance and repair of aircraft and mechanical transport vehicles of the Royal Air Force and Indian Force ; also for the cost of food, clothing, fuel, light, petrol, benzol, lubricants, ordnance equipment and medical stores obtained from Army sources or by direct purchase in India.

MAIN HEAD 10.—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 93,501 | 1,70,900 | 1,38,000 | 1,87,470 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (c)—PROVISIONS. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 1,00,560 | | 1,49,000 |
| (2) Central purchase . . . | | .. | | .. |
| (3) Local purchase . . . | | 77,800 | | 32,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| (5) Bonus paid under the sliding scale of rations scheme . . . . | | 15,000 | | 19,000 |
| | | 1,93,360 | | 2,00,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army . . | | *1,800* | | *2,000* |
| | | *1,800* | | *2,000* |
| Net expenditure under (c) . | 1,95,202 | 1,91,560 | 2,05,000 | 1,98,000 |
| MINOR HEAD (d)—FUEL AND LIGHT. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 24,080 | | 25,100 |
| (2) Central purchase . . . | | .. | | .. |
| (3) Local purchase . . . . | | 9,000 | | 7,000 |
| (4) Transfer of stores from non-military departments and Imperial stations . | | .. | | .. |
| | | 33,080 | | 32,100 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . | | *100* | | *100* |
| | | *100* | | *100* |
| Net expenditure under (d) . | 29,236 | 32,980 | 29,000 | 32,000 |
| MINOR HEAD (e)—PETROL, BENZOL AND LUBRICANTS (AVIATION). | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 7,98,000 | | 7,36,000 |
| (2) Central purchase. . . . | | 10,000 | | 20,000 |
| (3) Local purchase . . . . | | 500 | | 1,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 10,000 | | 10,000 |
| | | 8,18,500 | | 7,67,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. . . | | *7,500* | | *4,000* |
| (6) *Deduct*—Credits received from the Civil Department on account of rebate of excise duty on petrol purchased for R. A. F. for long distance Indian flights . . . | | .. | | *8,000* |
| | | *7,500* | | *12,000* |
| Net expenditure under (e) . . | 8,27,058 | 8,11,000 | 7,55,000 | 7,55,000 |
| Carried over . . | 11,44,997 | 12,06,440 | 11,27,000 | 11,72,470 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| Brought forward | 11,44,997 | 12,06,440 | 11,27,000 | 11,72,470 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*f*)—PETROL AND LUBRICANTS (M. T.). | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 59,580 | | 37,000 |
| (2) Central purchase | | .. | | .. |
| (3) Local purchase | | 100 | | .. |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| | | 59,680 | | 37,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army | | *500* | | *1,000* |
| (6) *Deduct*—Hire charges of vehicles allocated for purchase of petrol, oil and lubricants. | | *4,600* | | *4,000* |
| | | *5,100* | | *5,000* |
| Net expenditure under (*f*) | 38,879 | 54,580 | 51,000 | 32,000 |
| MINOR HEAD (*g*)—MISCELLANEOUS STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 45,000 | | 66,000 |
| (2) Central purchase | | 60,000 | | 50,000 |
| (3) Local purchase | | 20,000 | | 29,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 200 | | .. |
| (5) Customs duty | | 15,000 | | 21,000 |
| | | 1,40,200 | | 1,66,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *37,000* | | *25,000* |
| | | *37,000* | | *25,000* |
| Net expenditure under (*g*) | 1,85,296 | 1,03,200 | 1,35,000 | 1,41,000 |
| MINOR HEAD (*h*)—MEDICAL STORES | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army | | 11,800 | | 12,500 |
| (2) Central purchase | | .. | | 500 |
| (3) Local purchase | | 200 | | .. |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| | | 12,000 | | 13,000 |
| (5) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | .. | | .. |
| | | .. | | .. |
| Net expenditure under (*h*) | 15,765 | 12,000 | 14,000 | 13,000 |
| Carried over | 13,84,937 | 13,76,220 | 13,27,000 | 13,58,470 |

MAIN HEAD 10.—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 13,84,937 | 13,76,220 | 13,27,000 | 13,58,470 |
| SUB-HEAD D.—PURCHASE AND SALE OF STORES—*concld.* | | | | |
| MINOR HEAD (*i*).—CLOTHING. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 62,580 | | 63,000 |
| (2) Central purchase . . . | | 5,000 | | 2,000 |
| (3) Local purchase . . . | | 500 | | 1,500 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | .. | | .. |
| (5) Customs duty . . . . | | 5,000 | | 6,500 |
| | | 73,080 | | 73,000 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *3,000* | | *3,000* |
| | | *3,000* | | *3,000* |
| Net expenditure under (*i*) . | 78,113 | 70,080 | 59,000 | 70,000 |
| MINOR HEAD (*j*).—ORDNANCE STORES. | | | | |
| Detailed heads— | | | | |
| (1) Purchase from the Army . . | | 1,66,200 | | 1,77,200 |
| (2) Central purchase . . . | | 3,000 | | 7,330 |
| (3) Local purchase . . . | | 1,000 | | 1,000 |
| (4) Transfer of stores from non-military departments and Imperial stations. | | 100 | | 100 |
| (5) Customs duty . . . . | | 5,400 | | 4,900 |
| TOTAL | | 1,75,700 | | 1,90,530 |
| (6) *Deduct*—Value of stores issued on payment to M. E. S., other departments of the Central Government or transferred to Army. | | *20,000* | | *10,000* |
| | | *20,000* | | *10,000* |
| Net expenditure under (*j*) . | 1,77,063 | 1,55,700 | 1,65,000 | 1,80,530 |
| | 16,40,113 | 16,02,000 | 15,51,000 | 16,09,000 |
| *Deduct*.—Transfers from the Defence Reserve Fund . . . . | .. | .. | .. | *27,000* |
| TOTAL SUB-HEAD D | 16,40,113 | 16,02,000 | 15,51,000 | 15,82,000 |

ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

MAIN HEAD 10.—

| | Accounts, 1935-36 | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| Detailed heads— | | | | |
| (1) Miscellaneous. . . . . | | 13,600 | | 2,650 |
| (2) Compensation for losses | | 1,200 | | 1,200 |
| (3) Language rewards . . . | | 1,700 | | 1,200 |
| (4) Loss of cash . . . . | | .. | | .. |
| (5) Printing and stationery . . | | 49,000 | | 53,000 |
| (6) Anti-malarial measures . . | | 4,500 | | 4,500 |
| (7) Storage charges of Royal Air Force explosives on deposit in arsenals. | | 55,000 | | 30,000 |
| (8) Repairs, painting and modifications of R. A F. bombs and bomb boxes on deposit in arsenals . . | | 19,000 | | 10,000 |
| (9) Services rendered by Army transport . . . . | | 2,500 | | 2,450 |
| (10) *Deduct*—Credit on account of services rendered by R. A. F. transport to Army or M. E. S . | | .. | | .. |
| (11) Administration of telephones (excluding those of R. A. F. Headquarters) . . . . | | 17,500 | | 18,000 |
| (12) Indian combined transport service. | | 2,000 | | 2,000 |
| (13) After charges below six pence in each case in respect of airman transferred to Imperial payment. | | .. | | .. |
| Reserve at the disposal of the Air Officer Commanding for small measures . . . . | | 50,000 | | 50,000 |
| TOTAL SUB-HEAD E | 1,81,350 | 2,16,000 | 1,88,000 | 1,75,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

EXPLANATIONS.

*Sub-head E.—Miscellaneous.*—This head provides for expenditure on miscellaneous services, *e.g.*, compensation to officers and airmen for loss of kit, compensation to civilians for damage to crops or other property caused by aircraft or mechanical transport, rewards to officers and airmen on their qualifying in Indian languages, payments for printing and stationery, storage and other charges for Royal Air Force bombs in arsenals, etc.

...

Budget 1937-38 is less than Budget 1936-37 by Rs. ·41 lakh due mainly to smaller storage charges in respect of R. A. F. bombs.

MAIN HEAD 10.—

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| SUB-HEAD F —WORKS EXPENDITURE. | | | | |
| MINOR HEAD (a).—WORKS. | | | | |
| Detailed heads— | | | | |
| (1) Accommodation—Officers' quarters and messes. . . . . | | 21,000 | | 41,000 |
| (2) Accommodation —British personnel . | | 28,000 | | .. |
| (3) Accommodation—Indian personnel . | | 2,00,000 | | 2,53,000 |
| (4) Accommodation—miscellaneous units . . . . . | | 20,560 | | 45,560 |
| (5) Hospitals . . . . . | | .. | | .. |
| (6) Depots, etc. . . . . | | .. | | .. |
| (7) Defences . . . . . | | .. | | .. |
| (8) Mobilization works . . . | | .. | | .. |
| (9) Miscellaneous . . . . | | .. | | .. |
| (10) Lands, communications and drainage . . . . . | | .. | | 23,000 |
| (11) Furniture . . . . . | | 17,000 | | 17,000 |
| (12) Installations—Water . . . | | 10,000 | | 10,000 |
| (13) INSTALLATIONS—ELECTRICAL . | | .. | | .. |
| (14) Minor works . . . . | | 1,00,000 | | 1,21,000 |
| (15) Losses . . . . . | | .. | | .. |
| TOTAL MINOR HEAD (a) . | 3,74,524 | 3,96,560 | 2,49,000 | 5,10,560 |
| MINOR HEAD (b).—MAINTENANCE—BUILDINGS, COMMUNICATIONS, ETC. | | | | |
| Detailed heads— | | | | |
| (1) Buildings . . . . . | | 2,61,000 | | 2,42,000 |
| (2) Military roads in cantonments . | | 29,400 | | 29,500 |
| (3) Military roads ex-cantonments . | | 9,700 | | 10,000 |
| (4) Furniture . . . . . | | 31,000 | | 29,500 |
| (5) Miscellaneous . . . . | | 1,88,200 | | 1,84,000 |
| TOTAL MINOR HEAD (b) . . . | 5,57,711 | 5,19,300 | 5,34,000 | 4,95,000 |
| Carried over . | 9,32,235 | 9,15,860 | 7,83,000 | 10,05,560 |

## ROYAL AIR FORCE (INCLUDING STORES)—*contd.*

### EXPLANATIONS.

* *Sub-head F.—Works expenditure.*—This head includes provision for the construction of (*i*) buildings required to accommodate Royal Air Force and Indian Air Force personnel and stores, (*ii*) defences, (*iii*) roads, (*iv*) purchase of lands and (*v*) purchase of furniture, as well as maintenance thereof. Royal Air Force works are normally executed by or through the agency of the Military Engineer Services. An officer of the Military Engineer Services designated Chief Engineer, Royal Air Force, is on the staff of the Headquarters, Royal Air Force. His duties are to advise the Air Officer Commanding on all matters pertaining to buildings, roads, water and electrical supply, etc., to interpret Royal Air Force requirements to the Military Engineer Services, and to check and revise plans, specifications, etc., to ensure their suitability for Royal Air Force requirements. Establishment charges at 6 per cent. and tools and plant charges at 1 per cent. are paid to the Military Engineer Services for work done by them for the Royal Air Force; works audit charges at 1½ per cent. are provided under Head 2-J.

Budget 1937-38 is Rs. ·97 lakh more than Budget 1936-37 due to regrants.

MAIN HEAD 10.—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 9,32,235 | 9,15,860 | 7,83,000 | 10,05,560 |
| SUB-HEAD F.—WORKS EXPENDITURE—*concld.* | | | | |
| MINOR HEAD (*c*).—MAINTENANCE AND OPERATION—INSTALLATIONS. | | | | |
| Detailed heads— | | | | |
| (1) Water supply . . | | 74,000 | | 79,000 |
| (2) Electrical . . . . | | 1,48,800 | | 1,40,000 |
| (3) Miscellaneous machinery . . | | 1,200 | | 1,000 |
| (4) Renewals . . . . | | .. | | 4,000 |
| TOTAL MINOR HEAD (*c*) . . . | 2,20,898 | 2,24,000 | 2,21,000 | 2,24,000 |
| MINOR HEAD (*d*).—GENERAL CHARGES | | | | |
| Detailed heads— | | | | |
| (1) Rent for hired buildings . . | | 2,100 | | 2,100 |
| (2) Rent of land . . . . | | 9,200 | | 9,200 |
| (3) Rates and taxes . . . | | 1,500 | | 1,600 |
| (4) Payments for railway sidings and platforms . . . | | 9,000 | | 9,700 |
| (5) Care of vacant buildings . . | | 2,800 | | 2,900 |
| (6) Miscellaneous . . . . | | 6,000 | | 6,000 |
| TOTAL MINOR HEAD (*d*) . . | 38,190 | 30,600 | 34,000 | 31,500 |
| MINOR HEAD (*e*).—ESTABLISHMENT . | 61,398 | 59,830 | 51,000 | 65,480 |
| MINOR HEAD (*f*).—TOOLS AND PLANT | 9,766 | 9,710 | 8,000 | 10,460 |
| | 12,62,487 | 12,40,000 | 10,97,000 | 13,37,000 |
| *Deduct*.—Transfers from the Defence Reserve Fund . . . . | .. | .. | .. | *1,56,000* |
| TOTAL SUB-HEAD F.—WORKS EXPENDITURE . . . . . | 12,62,487 | 12,40,000 | 10,97,000 | 11,81,000 |

## ROYAL AIR FORCE (INCLUDING STORES).

EXPLANATIONS.

MAIN HEAD 10.—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD G.—ENGLAND. | | | | |
| (a) Payments to Air Ministry for troops serving in India | | 28,00,000 | | 28,00,000 |
| (b) Furlough and voyage pay | | 1,12,000 | | 92,000 |
| (c) Marriage allowances and allotments | | 10,00,000 | | 10,40,000 |
| (d) Cost of sea transport | | 2,80,000 | | 2,80,000 |
| (e) Stores taken to India | | 8,000 | | 6,000 |
| (f) Educational and instructional charges. | | 30,000 | | 34,000 |
| (g) Discharge gratuities | | 19,000 | | 16,000 |
| (h) National health insurance | | 17,000 | | 16,000 |
| (i) Unemployment insurance | | 48,000 | | 32,000 |
| (j) Contributory pensions act, 1925. | | 62,000 | | 60,000 |
| (k) Miscellaneous | | 2,000 | | 4,000 |
| (l) Consolidated clothing allowances | | 13,000 | | 16,000 |
| (m) Leave and deputation salaries | | 12,000 | | 5,000 |
| (n) Sterling overseas pay | | 5,000 | | 5,000 |
| (o) Stores for India— | | | | |
| (1) Aviation— | | | | |
| (a) Contribution to the R. A. F. Equalisation Fund— | | | | |
| (i) For expenditure during the year | | | | |
| (ii) For transfer to the Fund | | | | .. |
| (b) Normal wastage of Airframes and engines— | | 21,24,000 | | 12,19,000 |
| (i) For expenditure during the the year | | | | 25,000 |
| (ii) For transfer to the Equalisation Fund | | | | 10,67,000 |
| (2) Aviation (stores) | | 18,54,000 | | 16,67,000 |
| (3) M. T. (vehicles) | | 65,000 | | 2,12,000 |
| (4) M. T. (spares) | | 40,000 | | 25,000 |
| (5) Clothing | | 20,000 | | 25,000 |
| (6 Ordnance (stores) | | 6,18,000 | | 4,12,000 |
| (7) Miscellaneous | | 3,18,000 | | 94,000 |
| (8) Publications and forms | | 27,000 | | 22,000 |
| TOTAL SUB-HEAD G.—ENGLAND | 83,32,895 | 94,74,000 | 73,62,000 | 91,74,000 |
| *Deduct.*—Transfers from the Defence Reserve Fund | .. | .. | .. | *2,23,000* |
| | 83,32,895 | 94,74,000 | 73,62,000 | 89,51,000 |
| SUB-HEAD H.—EXCHANGE ON ENGLISH EXPENDITURE. | | | | |
| (1) Exchange on English expenditure other than on stores | | .. | | .. |
| (2) Exchange on English expenditure on stores | | .. | | .. |
| TOTAL | —43,171 | .. | —38,000 | .. |
| EXPENDITURE MAIN HEAD 10 | 1,80,88,857 | 1,94,66,000 | 1,70,82,000 | 1,88,49,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

MAIN HEAD X.—

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| SUB-HEAD D.—SALE OF STORES. | | | | |
| (1) Sale of obsolete and surplus stores | | 50,000 | | 50,000 |
| (2) Recoveries on account of stores issued on payment. . . | | 85,000 | | 80,500 |
| (3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . . . | | *1,000* | | *1,500* |
| TOTAL SUB-HEAD D. . | 1,26,008 | 1,34,000 | 1,14,000 | 1,29,000 |
| SUB-HEAD E.—MISCELLANEOUS. | | | | |
| (1) Credits for services rendered . | | 12,000 | | 12,000 |
| (2) After credits below six pence in each case in respect of airmen transferred to Imperial payment. | | .. | | .. |
| (3) Miscellaneous receipts . . | | 23,800 | | 26,000 |
| (4) Indian combined transport service . . . . . | | 4,000 | | 1,000 |
| (5) Receipts on account of conservancy charges . . . . | | 200 | | 1,000 |
| TOTAL SUB-HEAD E. . | 44,181 | 40,000 | 28,000 | 40,000 |
| SUB-HEAD F.—WORKS— | | | | |
| Rent of buildings and furniture . | 27,103 | 26,000 | 28,000 | 26,000 |
| SUB-HEAD G.—ENGLAND— | | | | |
| 1. Value of clothing, accoutrements, etc., in possession of airmen on transfer from India . . . | | 6,000 | | 9,000 |
| 2. Consolidated clothing allowances . | | 14,000 | | 12,000 |
| 3. Miscellaneous . . . . | | 3,000 | | 4,000 |
| 4. Sale of surplus and obsolete stores | | 1,000 | | 2,000 |
| TOTAL SUB-HEAD G.—ENGLAND . | 63,503 | 24,000 | 45,000 | 27,000 |
| SUB-HEAD H.—EXCHANGE . | —329 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD X . | 2,60,466 | 2,24,000 | 2,15,000 | 2,22,000 |

## ROYAL AIR FORCE (INCLUDING STORES)—*concld.*

EXPLANATIONS.

# MAIN HEAD II/XI ROYAL INDIAN NAVY (INCLUDING STORES).

## SUMMARY OF ESTIMATES.

| Head: | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts | Net expenditure. | Gross expenditure | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—General Supervision . | 1,77,041 | ... | 1,77,041 | 1,83,000 | ... | 1,83,000 | 1,79,000 | ... | 1,79,000 | 1,85,000 | ... | 1,85,000 |
| B.—Navy Survey Department . | 77,939 | ... | 77,939 | 76,000 | ... | 76,000 | 76,000 | ... | 76,000 | 76,000 | ... | 76,000 |
| C.—Salaries and Allowances of Officers and Men afloat . | 10,22,833 | ... | 10,22,833 | 11,60,000 | ... | 11,60,000 | 11,00,000 | ... | 11,00,000 | 12,66,000 | ... | 12,66,000 |
| D.—Miscellaneous Shore Establishments . . | 16,824 | ... | 16,824 | 19,000 | ... | 19,000 | 15,000 | ... | 15,000 | 15,000 | ... | 15,000 |
| E.—Dockyards and Workshop . . | 10,60,743 | ... | 10,60,743 | 9,70,000 | .. | 9,70,000 | 10,34,000 | ... | 10,34,000 | 9,77,000 | ... | 9,77,000 |
| F.—Purchase and Sale of Stores. | 13,73,751 | ... | 13,73,751 | 12,57,000 | .. | 12,57,000 | 11,57,000 | ... | 11,57,000 | 11,45,000 | ... | 11,45,000 |
| G.—Purchase and Hire of Ships and Vessels . . | 1,91,536 | ... | 1,91,536 | 14,02,000 | .. | 14,02,000 | 15,000 | ... | 15,000 | 2,000 | ... | 2,000 |
| H.—Expenditure on Works . . | 2,99,719 | ... | 2,99,719 | 2,77,000 | .. | 2,77,000 | 2,65,000 | ... | 2,65,000 | 3,32,000 | ... | 3,32,000 |
| I.—Miscellaneous . | 1,13,765 | ... | 1,13,765 | 1,13,000 | .. | 1,13,000 | 1,11,000 | ... | 1,11,000 | 1,19,000 | ... | 1,19,000 |
| Receipts . | ... | 5,85,079 | —5,85,079 | ... | 2,91,000 | —2,91,000 | ... | 4,14,000 | —4,14,000 | ... | 3,41,000 | —3,41,000 |
| J.—England . . | 19,32,820 | 24,739 | 19,08,081 | 20,08,000 | 8,000 | 20,00,000 | 21,72,000 | 22,000 | 21,50,000 | 22,19,000 | 8,000 | 22,11,000 |
| K.—Exchange. . | —10,013 | —127 | —9,886 | .. | .. | .. | —11,000 | ... | —11,000 | ... | ... | ... |
| | 62,56,958 | 6,09,691 | 56,47,267 | 74,65,000 | 2,99,000 | 71,66,000 | 61,13,000 | 4,36,000 | 56,77,000 | 63,36,000 | 3,49,000 | 59,87,000 |
| *Deduct.*—Transfers from the Defence Reserve Fund . . . | ... | ... | ... | ... | ... | ... | ... | ... | ... | *2,09,000* | ... | *2,09,000* |
| Total . | 62,56,958 | 6,09,691 | 56,47,267 | 74,65,000 | 2,99,000 | 71,66,000 | 61,13,000 | 4,36,000 | 56,77,000 | 61,27,000 | 3,49,000 | 57,78,000 |

EXPLANATIONS.

The Royal Indian Marine which was reorganised on a combatant basis from the 1st April 1928 by an Act of Indian Legislature became the "Royal Indian Navy" with full combatant status, with effect from the 2nd October 1934. The combatant strength of the force consists of 126* officers, 49† warrant officers and 1,284 ratings. The present head of the service is a Vice-Admiral of the Royal Navy who is designated "Flag Officer Commanding, Royal Indian Navy." The squadron at present consists of the following vessels :—

Five sloops—"Cornwallis", "Clive", "Lawrence" "Hindustan" and "Indus"

The patrol vessel—"Pathan" which serves also as a tender to the depot ship "Dalhousie".

The survey ship—"Investigator", and

The depot ship—"Dalhousie".

2. The functions of the Royal Indian Navy in peace-time are as follows :—

(*a*) Training of personnel for service at sea in war.

(*b*) Organization of the naval defences of Indian coasts and harbours for the protection of trade in Indian waters in time of war.

(*c*) Marine survey work in Indian waters.

(*d*) Sea transport work for the Government of India, *i.e.*, all arrangements afloat for the conveyance of troops, animals and stores for Government.

3. The Royal Indian Navy maintains a dockyard which is capable of dealing with all work in connection with the repair, maintenance and refit of all vessels and their various parts. The dockyard also accepts work from local Governments, private firms and the Admiralty.

4. The Royal Indian Navy is responsible for the administration and maintenance of Royal Indian Navy buildings (including the buildings constructed by the Military Engineer Services for the Royal Indian Navy).

5. The Ordnance services in connection with the Royal Indian Navy are carried out by the Master General of Ordnance in India. The expenditure connected therewith is, however, charged to the Royal Indian Navy estimates.

6. Budget 1937-38 (net) is less than Budget 1936-37 by Rs. 11·79 lakhs due mainly to the elimination of provision for the R. I. N. Sinking Fund (14·00), the separation of Burma (1·34) and, increase in receipts (·50) partly counterbalanced by increased expenditure on the revision of pay and reorganization of staffs (1·06) the provision of a Wireless and a Signal Station at Bombay (2·09) and other miscellaneous new measures.

7. The variations under the several sub-heads are explained below :—

A. The variation is small.

C. The increase of 1·06 is due to the revision of pay and allowances of officers and warrant officers and the reorganisation of the Headquarters, Dockyard and Depot staffs.

D and E. The variation is small.

F. Reduction of 1·12 is mainly due to the supply of oil fuel to naval subsidised vessels in Persian Gulf being taken over by the Admiralty, the necessary provision for which has been made in Home Estimates.

G. The decrease of 14·00 is due to no provision having been made for the R. I. N. Sinking Fund.

H. The increase of ·55 is due mainly to provision for a W. T. and Signal Station at Bombay.

I. The variation is small.

J. The increase of 2·11 is due mainly to—

| | |
|---|---|
| (*a*) increased provision for purchase of stores . . . . | 2·07 |
| (*b*) oil fuel for subsidised vessels in Persian Gulf . . . . | 1·34 |
| (*c*) less expenditure on account of separation of Burma . . | —1·34 |

*Includes 23 officers appointed in the Indian mercantile marine department and 8 officers employed on Sea transport duties.

†Includes two warrant officers employed on Military and Sea transport duties.

EXPLANATIONS—*contd.*

EXPLANATIONS—*concld.*

## MAIN HEAD 11.—ROYAL INDIAN

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | EXPENDITURE. | | | | |
| | | SUB-HEAD A.—GENERAL SUPERVISION. | | | | |
| | | Detailed Heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 1,10,600 | | 1,17,000 |
| | | (2) Allowance to Naval Commander-in-Chief . | | 10,000 | | 10,000 |
| 30 | 30 | (3) Pay of establishments . | | 39,140 | | 37,900 |
| | | (4) Incidental and miscellaneous expenses . | | 8,260 | | 6,100 |
| | | (5) Printing and stationery charges . . | | 20,000 | | 20,000 |
| | | (6) *Deduct*— Recoveries from the Persian Gulf Lighting Service Fund | | *5,000* | | *6,000* |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL SUB-HEAD A . | 1,77,041 | 1,83,000 | 1,79,000 | 1,85,000 |
| | | SUB-HEAD B.—MARINE SURVEY DEPARTMENT. | | | | |
| | | Detailed Heads— | | | | |
| | 6 | (1) Pay of officers . . | | 60,200 | | 60,500 |
| 11 | 10 | (2) Pay of establishments | | 12,600 | | 12,300 |
| | | (3) Incidental and miscellaneous expenses . | | 3,200 | | 3,200 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL SUB-HEAD B . | 77,939 | 76,000 | 76,000 | 76,000 |

## NAVY (INCLUDING STORES)—*contd.*

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | **SUB-HEAD C.—SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.** | | | | |
| | | Detailed heads— | | | | |
| 116 | 123 | (1) Pay of officers and warrant officers | | 6,77,000 | | 7,64,000 |
| 1,064 | 1,064 | (2) Pay of men | | 4,68,000 | | 4,84,000 |
| | | (3) Incidental and miscellaneous expenses | | 15,000 | | 18,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL SUB-HEAD C | 10,22,833 | 11,60,000 | 11,00,000 | 12,66,000 |
| | | **SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS.** | | | | |
| | | MINOR HEAD (*a*)—FUEL DEPOTS IN THE PERSIAN GULF, MUSCAT— | | | | |
| | | Detailed heads.— | | | | |
| | | (1) Pay of establishment | | .. | | .. |
| | | (2) Incidental and miscellaneous expenses | | .. | | .. |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) | | .. | .. | .. |
| | | Carried over | | .. | | .. |

MAIN HEAD 11.—ROYAL INDIAN

| Numbers. 1936-37 | 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | .. | .. | .. | .. |
| | | SUB-HEAD D.—MISCELLANEOUS SHORE ESTABLISHMENTS—*contd.* | | | | |
| | | MINOR HEAD (*b*)—FUEL DEPOTS IN THE PERSIAN GULF, BAHRAIN— | | | | |
| | | Detailed heads— | | | | |
| 13 | 13 | (1) Pay of establishments. | | 6,520 | | 6,300 |
| | | (2) Pay of medical personnel . . . | | .. | | .. |
| | | (3) Cost of drugs and hospital stores . . . | | 500 | | 200 |
| | | (4) Incidental and miscellaneous expenses . . | | 1,500 | | 1,300 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 8,339 | 8,520 | 7,000 | 7,800 |
| | | MINOR HEAD (*c*)—FUEL DEPOTS IN THE PERSIAN GULF, BASRAH— | | | | |
| | | Detailed head— | | | | |
| | | (1) Rent of coal godown . | .. | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . | .. | .. | .. | .. |
| | | MINOR HEAD (*d*)—LANDING AND SHIPPING CHARGES ON COAL AT FUEL DEPOTS IN THE PERSIAN GULF. . . | 220 | 750 | .. | .. |
| | | MINOR HEAD (*e*)—SEA TRANSPORT LAUNCHES AND ESTABLISHMENT AT CALCUTTA— | | | | |
| | | Detailed heads— | | | | |
| 11 | 9 | (1) Pay of establishments | | 7,980 | | 5,700 |
| | | (2) Contingencies and miscellaneous expenses . | | 1,750 | | 1,500 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) | 8,265 | 9,730 | 8,000 | 7,200 |
| | | TOTAL SUB-HEAD D . | 16,824 | 19,000 | 15,000 | 15,000 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP. | | | | |
| | | MINOR HEAD (*a*)—DOCKYARD PROPER, COMMANDER OF THE YARD'S DEPARTMENT— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . | | 16,310 | | 17,200 |
| 3 | 3 | (2) Pay of establishments | | 8,780 | | 9,200 |
| 146 | 146 | (3) Pay of yard craft establishments . | | 79,960 | | 80,000 |
| | | *Deduct*—Emergency cut in pay | | .. | | .. |
| | | TOTAL MINOR HEAD (*a*) . | 1,06,876 | 1,05,050 | 1,05,000 | 1,06,400 |
| | | Carried over . | 1,06,876 | 1,05,050 | 1,05,000 | 1,06,400 |

## NAVY (INCLUDING STORES)—*contd.*

| Numbers. 1936-37. | Numbers. 1937-38. | | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. |
| | | Brought forward . | 1,06,876 | 1,05,050 | 1,05,000 | 1,06,400 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP—*concld.* | | | | |
| | | MINOR HEAD (*b*)—DOCKYARD PROPER, NAVAL STORE OFFICER'S DEPARTMENT— | | | | |
| | | Detailed heads— | | | | |
| 2 | 2 | (1) Pay of officers . | | 21,600 | | 19,300 |
| 34 | 35 | (2) Pay of establishments | | 58,820 | | 55,700 |
| | | *Deduct*—Emergency cut in pay . . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*b*) . | 72,394 | 80,420 | 73,000 | 75,000 |
| | | MINOR HEAD (*c*)—WORKSHOP— | | | | |
| | | Detailed heads— | | | | |
| 6 | 6 | (1) Pay of officers . | | 69,570 | | 71,100 |
| 29 | 29 | (2) Pay of establishments | | 51,380 | | 52,500 |
| | | *Deduct*—Emergency cut in pay . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*c*) . | 1,19,392 | 1,20,950 | 1,12,000 | 1,23,600 |
| | | MINOR HEAD (*d*)—DOCKYARD POLICE— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of Officer-in-Charge. | | 5,880 | | 5,700 |
| 54 | 54 | (2) Pay of Constables | | 20,450 | | 20,500 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*d*) . | 25,654 | 26,330 | 26,000 | 26,200 |
| | | MINOR HEAD (*e*) DOCKYARD DISPENSARY— | | | | |
| | | Detailed heads— | | | | |
| 1 | 1 | (1) Pay of officers . . | | 12,960 | | 6,700 |
| 2 | 2 | (2) Pay of establishments | | 1,490 | | 1,500 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*e*) . | 15,282 | 14,450 | 12,000 | 8,200 |
| | | MINOR HEAD (*f*) WAGES OF WORKMEN AND LABOURERS— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Labour charges for R. I. N. including those on buildings for other Departments and Royal Navy and on repairs to H. M.'s ships . . | | 7,20,300 | | 7,05,000 |
| | | (2) *Deduct*—Labour charges on buildings (transferred to Sub-Head H) . . | | *64,000* | | *65,000* |
| | | (3) *Deduct*—Labour charges for other departments of the Central Government. | | *68,800* | | *37,000* |
| | | *Deduct*—Emergency cut in pay . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*f*) . | 6,87,827 | 5,87,500 | 6,75,000 | 6,03,000 |
| | | Carried over . | 10,27,425 | 9,34,700 | 10,03,000 | 9,42,400 |

## MAIN HEAD 11—ROYAL INDIAN

| Numbers. 1936-37. | 1937-38. | | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|---|---|
| | | Brought forward . | 10,27,425 | 9,34,700 | 10,03,000 | 9,42,400 |
| | | SUB-HEAD E.—DOCKYARD AND WORKSHOP—*contd.* | | | | |
| | | MINOR HEAD (*g*)—MISCELLANEOUS— | | | | |
| | | Detailed heads— | | | | |
| 14 | 13 | (1) Pay of military accounts establishment employed on disbursement of wages of workmen . | | 27,550 | | 26,800 |
| | | (2) Miscellaneous expenses and contingencies . | | 7,750 | | 7,800 |
| | | *Deduct*—Emergency cut in pay . . . . | | .. | | .. |
| | | TOTAL MINOR HEAD (*g*) . | 33,318 | 35,300 | 31,000 | 34,600 |
| | | TOTAL SUB-HEAD E. . | 10,60,743 | 9,70,000 | 10,34,000 | 9,77,000 |
| | | SUB-HEAD F.—PURCHASE AND SALE OF STORES. | | | | |
| | | MINOR HEAD (*a*)—INDIAN NAVAL STORES— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 1,66,000 | | 1,66,000 |
| | | (2) Purchase for stock . | | 3,94,000 | | 4,20,000 |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | *27,000* | | *27,000* |
| | | (4) *Deduct*—Value of stores transferred to Sub-head H.—Works . . . | .. | .. | | *55,000* |
| | | TOTAL MINOR HEAD (*a*) . | 6,72,330 | 5,33,000 | 5,55,000 | 5,04,000 |
| | | MINOR HEAD (*b*)—PROVISIONS AND WATER— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 1,86,000 | | 1,86,000 |
| | | (2) Purchase for stock | | .. | | .. |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government | | *6,000* | | *6,000* |
| | | TOTAL MINOR HEAD (*b*) . | 1,78,238 | 1,80,000 | 1,80,000 | 1,80,000 |
| | | MINOR HEAD (*c*)—PETROL AND LUBRICANTS— | | | | |
| | | Detailed heads— | | | | |
| | | (1) Purchase for H. M. I. ships and other formations . . . . | | 5,000 | | 5,000 |
| | | (2) Purchase for stock . | | 24,000 | | 23,000 |
| | | (3) *Deduct*—Value of issues on payment to other departments of the Central Government . . | | *2,000* | | *1,000* |
| | | TOTAL MINOR HEAD (*c*) . | 27,630 | 27,000 | 33,000 | 27,000 |
| | | Carried over . | 8,78,198 | 7,40,000 | 7,68,000 | 7,11,000 |

## NAVY (INCLUDING STORES)—*contd.*

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| Brought forward . | 8,78,198 | 7,40,000 | 7,68,000 | 7,11,000 |
| SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*d*)—COAL— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 1,05,000 | | 1,05,000 |
| (2) Purchase for stock . | | 35,000 | | 35,000 |
| (3) Purchase for naval subsidised vessels. . . | | 8,000 | | .. |
| (4) *Deduct*—Value of issues on payment to other departments of the Central Government . | | *15,000* | | *15,000* |
| TOTAL MINOR HEAD (*d*) . | 1,21,183 | 1,33,000 | 95,000 | 1,25,000 |
| MINOR HEAD (*e*)—OIL FUEL— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ship and other formations . . . . | | 2,00,000 | | 2,13,000 |
| (2) Purchase for stock . | | 3,000 | | .. |
| (3) Purchase for naval subsidised vessels . . | | 1,33,000 | | .. |
| (4) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*e*) . | 3,33,586 | 3,36,000 | 2,35,000 | 2,13,000 |
| MINOR HEAD (*f*)—CLOTHING— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 3,000 | | 5,000 |
| (2) Purchase for stock . | | 35,000 | | 35,000 |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*f*) . | 28,686 | 38,000 | 38,000 | 40,000 |
| MINOR HEAD (*g*)—ORDNANCE STORES (AMMUNITION)— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 6,000 | | 1,000 |
| (2) Purchase for stock . | | 4,000 | | 9,000 |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*g*) . | 9,175 | 10,000 | 10,000 | 10,000 |
| Carried over . . | 13,70,828 | 12,57,000 | 11,46,000 | 10,99,000 |

## MAIN HEAD 11—ROYAL INDIAN

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Brought forward . | 13,70,828 | 12,57,000 | 11,46,000 | 10,99,000 |
| SUB-HEAD F.—PURCHASE AND SALE OF STORES—*contd.* | | | | |
| MINOR HEAD (*h*)—MINESWEEPING STORES— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 400 | | .. |
| (2) Purchase for stock . | | .. | | .. |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government | | .. | | .. |
| TOTAL MINOR HEAD (*h*) . | .. | 400 | .. | .. |
| MINOR HEAD (*i*)—MEDICAL STORES— | | | | |
| Detailed heads— | | | | |
| (1) Purchase for H. M. I. ships and other formations . . . . | | 5,000 | | 5,000 |
| (2) Purchase for stock . | | .. | | .. |
| (3) *Deduct*—Value of issues on payment to other departments of the Central Government . | | .. | | .. |
| TOTAL MINOR HEAD (*i*) . | 5,345 | 5,000 | 5,000 | 5,000 |
| *MINOR HEAD (j)—STORES FOR WORKS ON INDIAN NAVAL BUILDINGS—* | | | | |
| *Detailed heads—* | | | | |
| *(1) Purchases . . .* | | 18,000 | | |
| (2) Deduct—*Value of stores transferred to buildings (Sub-head H.) . .* | | *58,000* | | |
| *(3)* Deduct—*Value of issues on payment to other departments of the Central Government .* | | .. | | |
| *TOTAL MINOR HEAD (j) .* | —45,090 | —40,000 | —40,000 | * |
| MINOR HEAD (*j*)—CUSTOMS DUTY AND FREIGHT CHARGES— | | | | |
| Detailed heads— | | | | |
| (1) Customs duty on imported stores . | | 30,000 | | 36,000 |
| (2) Freight and miscellaneous expenditure. | | 4,600 | | 5,000 |
| TOTAL MINOR HEAD (*j*) . | 42,668 | 34,600 | 46,000 | 41,000 |
| TOTAL SUB-HEAD F. . | 13,73,751 | 12,57,000 | 11,57,000 | 11,45,000 |

* Merged under Sub-head F-Minor head (*a*).

## NAVY (INCLUDING STORES)—*contd.*

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| SUB-HEAD G.—PURCHASE AND HIRE OF SHIPS AND VESSELS. | | | | |
| Detailed heads— | | | | |
| (1) Purchase of ships and vessels | | 14,00,000 | | .. |
| (2) Hire of ships and vessels | | 2,000 | | 2,000 |
| TOTAL SUB-HEAD G. | 1,91,536 | 14,02,000 | 15,000 | 2,000 |
| SUB-HEAD H.—EXPENDITURE ON WORKS. | | | | |
| Detailed heads— | | | | |
| (1) Major Works | | 45,000 | | 1,09,000 |
| (2) Minor Works | | 15,000 | | 15,000 |
| (3) Maintenance | | 1,05,000 | | 1,10,000 |
| (4) General charges | | 1,13,400 | | 99,400 |
| (5) Establishments | | 500 | | 500 |
| (6) Tools and plant | | 100 | | 100 |
| (7) *Deduct*—Value of imported stores used on works | | *2,000* | | *2,000* |
| | 2,99,719 | 2,77,000 | 2,65,000 | 3,32,000 |
| *Deduct*—Transfers from the Defence Reserve Fund. | .. | .. | .. | *1,09,000* |
| TOTAL SUB-HEAD H. | 2,99,719 | 2,77,000 | 2,65,000 | 2,23,000 |
| SUB-HEAD I.—MISCELLANEOUS. | | | | |
| MINOR HEAD (*a*) MISCELLANEOUS— | | | | |
| Detailed heads— | | | | |
| (1) Maintenance of naval arms | | 40,000 | | 45,000 |
| (2) Piloting and towing, etc. of H. M.'s Indian ships | | 12,000 | | 12,000 |
| (3) Passage and conveyance of officers and men | | 30,000 | | 35,000 |
| (4) Cost of leave concession passages | | 30,000 | | 28,000 |
| (5) Payment for repairs, etc. to H. M.'s Indian ships and vessels at outstations | | 1,000 | | 1,000 |
| (6) Allowances to R. I. N. officers for passing in foreign and oriental languages | | 2,000 | | 2,000 |
| (7) Fees and allowances to examiners and interpreters | | 400 | | 2,400 |
| (8) Medical comforts | | 2,000 | | 2,000 |
| (9) Miscellaneous | | 4,500 | | 2,500 |
| (10) Losses of cash | | .. | | .. |
| (11) Reserve with F. O. C. R. I. N. for emergent measures | | .. | | .. |
| *Deduct*—Emergency cut in pay | | .. | | .. |
| TOTAL MINOR HEAD (*a*) | .. | 1,21,900 | | 1,29,900 |
| MINOR HEAD (*b*)— | | | | |
| *Deduct*—Recoveries on account of family allotments | | *9,800* | | *10,800* |
| MINOR HEAD (*c*)— | | | | |
| *Deduct*—Recoveries on account of voluntary overseas contributions under health and pensions schemes | | *100* | | *100* |
| TOTAL SUB-HEAD I | 1,13,765 | 1,13,000 | 1,11,000 | 1,19,000 |

## MAIN HEAD 11/XI.—ROYAL INDIAN

| | Accounts, 1935-36. Rs. | Budget Estimate, 1936-37. Rs. | Revised Estimate, 1936-37. Rs. | Budget Estimate, 1937-38. Rs. |
|---|---|---|---|---|
| SUB-HEAD J.—EXPENDITURE IN ENGLAND. | | | | |
| Detailed heads— | | | | |
| (a) Contribution towards the expenses of His Majesty's ships employed in the Indian seas, etc. | | 13,44,000 | | 12,04,000 |
| (b) Leave pay, furlough allowances and deputation salaries . . | | 2,32,000 | | 2,32,000 |
| (c) Sterling overseas pay . | | 2,000 | | .. |
| (d) Allowances, etc., of probationers . . | | 16,000 | | 16,000 |
| (e) Stores for India . . | | 3,14,000 | | 5,21,000 |
| (f) Fuel for Naval subsidized vessels . . . | | .. | | 1,34,000 |
| (g) Miscellaneous . . | | 1,00,000 | | 1,12,000 |
| | 19,32,820 | 20,08,000 | 21,72,000 | 22,19,000 |
| *Deduct*—Transfers from the Defence Reserve Fund. | .. | .. | .. | *1,00,000* |
| TOTAL SUB-HEAD J. . | 19,32,820 | 20,08,000 | 21,72,000 | 21,19,000 |
| SUB-HEAD K.—EXCHANGE ON EXPENDITURE IN ENGLAND. | —10,013 | .. | —11,000 | .. |
| TOTAL EXPENDITURE MAIN-HEAD 11 . | 62,56,958 | 74,65,000 | 61,13,000 | 61,27,000 |
| RECEIPTS— | | | | |
| SUB-HEAD A.—RECEIPTS IN RESPECTOF SUPPLIES AND SERVICES. | | | | |
| MINOR HEAD (a) RECOVERIES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT AND OFFICERS, MEN AND OTHER INDIVIDUALS. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 30,000 | | 65,000 |
| (2) Direct supplies . . | | 20,100 | | 18,100 |
| (3) *Deduct*—Refund of excise duty on payment issues of oil kerosine and petrol . . . | | *100* | | *100* |
| TOTAL MINOR HEAD (a) . | 1,36,739 | 50,000 | 38,000 | 83,000 |
| MINOR HEAD (b) RECOVERIES FROM ROYAL NAVY. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 78,000 | | 1,03,000 |
| (2) Direct Supplies . . | | 30,000 | | 16,000 |
| TOTAL MINOR HEAD (b) . | 1,55,651 | 1,08,000 | 2,34,000 | 1,19,000 |
| MINOR HEAD (c) RECOVERIES OF OVERHEAD CHARGES FROM GOVERNMENTS AND DEPARTMENTS OTHER THAN THOSE UNDER THE CENTRAL GOVERNMENT, ROYAL NAVY, AND OFFICERS, MEN AND OTHER INDIVIDUALS. | | | | |
| Detailed heads— | | | | |
| (1) Works . . . | | 28,000 | | 51,000 |
| (2) Direct supplies . . | | 17,000 | | 15,000 |
| TOTAL MINOR HEAD (c) . | 84,075 | 45,000 | 85,000 | 66,000 |
| TOTAL SUB-HEAD A. . . | 3,76,465 | 2,03,000 | 3,57,000 | 2,68,000 |

NAVY (INCLUDING STORES)—*concld.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD B.—RECEIPTS FROM HIRE OF VESSELS AND SALE PROCEEDS OF STORES, ETC. | | | | |
| Detailed heads— | | | | |
| (1) Dock hire | | 4,000 | | 1,000 |
| (2) Hire of yard craft | | 2,000 | | 2,000 |
| (3) Hire of vessels | | 4,000 | | 8,000 |
| (4) Sale proceeds of surplus and obsolete vessels | | 1,000 | | 1,000 |
| (5) Sale proceeds of surplus and obsolete stores and waste | | 40,000 | | 25,000 |
| (6) Sale proceeds of clothing to crew | | 2,000 | | 1,000 |
| TOTAL SUB-HEAD B. | 18,060 | 53,000 | 22,000 | 38,000 |
| SUB-HEAD C.—MISCELLANEOUS RECEIPTS. | | | | |
| Detailed heads— | | | | |
| (1) Receipts on account of shipping charges | | .. | | .. |
| (2) Receipts from Kidderpore Dockyard Suspense Account | | .. | | .. |
| (3) Receipts from works | | 20,000 | | 20,000 |
| (4) Contribution from other Governments and Departments in respect of leave and passage concessions | | 1,000 | | 1,000 |
| (5) Other miscellaneous items | | 14,000 | | 14,000 |
| TOTAL SUB-HEAD C. | 1,90,554 | 35,000 | 35,000 | 35,000 |
| SUB-HEAD D.—RECEIPTS IN ENGLAND. | | | | |
| Detailed heads— | | | | |
| (1) Recoveries of service payments | | .. | | .. |
| (2) Miscellaneous | | 8,000 | | 8,000 |
| TOTAL SUB-HEAD D. | 24,739 | 8,000 | 22,000 | 8,000 |
| SUB-HEAD E.—EXCHANGE ON RECEIPTS IN ENGLAND. | —127 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD XI | 6,09,691 | 2,99,000 | 4,36,000 | 3,49,000 |

## MAIN HEAD 12.—QUETTA

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| SUB-HEADS. | | | | |
| A.—WORKS . . . . . | 5,87,885 | 42,63,000 | 29,67,000 | 76,21,000 |
| *DEDUCT.*—TRANSFERS FROM THE DEFENCE RESERVE FUND . | .. | .. | .. | *9,64,000* |
| TOTAL SUB-HEAD A. . . . | 5,87,885 | 42,63,000 | 29,67,000 | 66,57,000 |
| B.—GENERAL CHARGES . . | 470 | .. | 4,000 | 11,000 |
| C.—ENGINEERING ESTABLISHMENTS . . . . . | 1,34,599 | 5,44,000 | 6,11,000 | 7,33,000 |
| D.—OTHER ESTABLISHMENTS . | 12,804 | .. | 1,82,000 | 1,08,000 |
| E.—TOOLS AND PLANT . . | 2,06,819 | 1,93,000 | 1,93,000 | 15,000 |
| F.—STORES . . . . . | .. | .. | .. | .. |
| G.—*DEDUCT*—ENGLISH COST OF STORES . . . . . | .. | .. | .. | *11,000* |
| H.—QUETTA RECONSTRUCTION ADVANCES . . . . . | .. | .. | .. | .. |
| I.—EXPENDITURE IN ENGLAND . | 2,603 | .. | 29,000 | 19,000 |
| J.—EXCHANGE . . . . . | —14 | .. | .. | .. |
| | 9,45,166 | 50,00,000 | 39,86,000 | 84,96,000 |
| *DEDUCT.*—TRANSFERS FROM THE DEFENCE RESERVE FUND . | .. | .. | .. | *9,64,000* |
| TOTAL EXPENDITURE—MAIN HEAD 12 | 9,45,166 | 50,00,000 | 39,86,000 | 75,32,000 |

## RECONSTRUCTION.

EXPLANATIONS.

In view of the magnitude of the cost of reconstructing Quetta this main head has been opened in order to maintain a separate record of the expenditure incurred directly on the reconstruction of Quetta Cantonment. Other abnormal expenditure and savings consequent on the Baluchistan Earthquake, 1935, are being adjusted under the ordinary heads of account affected.

Budget 1937-38 is Rs. 34·96 lakhs more than Budget 1936-37 based on the programme of works to be carried out inclusive of regrants amounting to Rs. 9·64 lakhs.

## MAIN HEAD XII.—QUETTA RECONSTRUCTION.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| SUB-HEADS. | | | | |
| A.—MISCELLANEOUS . . . | | .. | | .. |
| B.—RECEIPTS IN ENGLAND . . | | .. | | .. |
| C.—EXCHANGE . . . . | | .. | | .. |
| TOTAL RECEIPTS—MAIN HEAD XII . | .. | .. | 5,000 | .. |

# 59/XLVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

# MAJOR HEAD 59/XLVIII.—DEFENCE SERVICES—NON EFFECTIVE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1/I.—ARMY | 8,57,63,884 | 47,09,235 | 8,10,54,649 | 8,23,06,000 | 36,76,000 | 7,86,30,000 | 8,22,64,000 | 36,50,000 | 7,86,14,000 | 8,27,05,000 | 41,29,000 | 7,85,76,000 |
| 2/II.—ROYAL AIR FORCE. | 5,21,409 | 14 | 5,21,395 | 5,52,000 | .. | 5,52,000 | 5,39,000 | ... | 5,39,000 | 5,56,000 | ... | 5,56,000 |
| 3/III.—ROYAL INDIAN NAVY. | 8,93,480 | —884 | 8,94,364 | 8,96,000 | 8,000 | 8,88,000 | 9,14,000 | 6,000 | 9,08,000 | 9,29,000 | 2,000 | 9,27,000 |
| TOTAL | 8,71,78,773 | 47,08,365 | 8,24,70,408 | 8,37,54,000 | 36,84,000 | 8,00,70,000 | 8,37,17,000 | 36,56,000 | 8,00,61,000 | 8,41,90,000 | 41,31,000 | 8,00,59,000 |

# MAIN HEAD 1/I.—ARMY.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—REWARDS FOR MILITARY SERVICES . . | 11,03,943 | 8,147 | 10,95,796 | 10,75,500 | 8,000 | 10,67,500 | 10,88,200 | 10,000 | 10,78,200 | 10,52,000 | 8,000 | 10,44,000 |
| B.—PENSIONS . | 3,55,16,539 | 5,84,598 | 3,49,31,941 | 3,56,50,500 | 2,12,000 | 3,54,38,500 | 3,57,89,800 | 2,26,000 | 3,55,63,800 | 3,58,98,000 | 6,83,000 | 3,52,15,000 |
| C.—ENGLAND . | 4,93,99,332 | 41,37,931 | 4,52,61,401 | 4,55,80,000 | 34,56,000 | 4,21,24,000 | 4,56,22,000 | 34,32,000 | 4,21,90,000 | 4,57,55,000 | 34,38,000 | 4,23,17,000 |
| D.—EXCHANGE | 2,55,930 | —21,441 | —2,34,489 | .. | .. | .. | —2,36,000 | —18,000 | —2,18,000 | .. | .. | ... |
| TOTAL—MAIN HEAD | 8,57,63,884 | 47,09,235 | 8,10,54,649 | 8,23,06,000 | 36,76,000 | 7,86,30,000 | 8,22,64,000 | 36,50,000 | 7,86,14,000 | 8,27,05,000 | 41,29,000 | 7,85,76,000 |

EXPLANATIONS.

Non-effective charges mainly represent the discharge of liabilities in connection will individuals who no longer serve in the army and consist of payments of pensions and gratuities to them or their families. Rewards attached to certain military decorations and medals and for distinguished war service which frequently involve payments to officers and men still serving in the army are also taken to this head, those to individuals on the retired list being compiled under sub-head B as part of pension charges and those to serving officers and men to sub-head A. The charges for pensions are under three main categories, *viz.*, (1) pensions to retired or disabled officers and men, (2) pensions to families of individuals and (3) payments to War office of a proportionate share of retired pay, etc., of British service officers and troops serving in India.

2. The annual and monthly minimum and maximum rates of ordinary retired pension of typical classes in the army are given below.

*Ordinary pensions.*

| | Minimum. £ | Maximum. £ | Sh. |
|---|---|---|---|
| Major, Indian Army | No fixed minimum. | 607 | 5 |
| Lieutenant-Colonel, Indian Army | | 743 | |
| Colonel, Indian Army | | 924 | |
| Major-General, Indian Army | | 1,105 | |
| Lieutenant-General, Indian Army | | 1,286 | |
| General, Indian Army | | 1,467 | |

*N.B.*—The above rates are made up of three parts, *viz.*, (1) a service element based on the officer's total service for Indian pension, (2) a rank element for the rank in which the officer retires and (3) an Indian element for service in the Indian Army.

| | | £ | Sh. |
|---|---|---|---|
| Sub-Conductor, India Unattached List | No fixed minimum. | 243 | |
| Conductor, India Unattached List | | 243 | |
| Assistant Commissary, India Unattached List | | 371 | 10 |
| Deputy Commissary, India Unattached List | | 371 | 10 |
| Commissary, India Unattached List | | 507 | 5 |

| | Rs. | Rs. |
|---|---|---|
| Followers, class I | 4 | 5 |
| Sepoys and analogous ranks | 4 | 6 |
| Naiks and analogous ranks | 7 | 9 |
| Havildars and analogous ranks | 8 | 15 |
| Havildars and analogous ranks when granted the honorary rank of Jemadar on retirement | 16 | 25 |
| Jemadars and analogous ranks | 19 | 40 |
| Subedars | 27 | 75 |
| Risaldars and Risaldar-Majors | 50 | 75† |
| Subedar-Majors | 55 | 75† |
| Indian officers granted honorary King's commissions (excluding Sub-Assistant Surgeons of the I. M. D. and I. A. V. C.) | Double the rates laid down for Subedars, etc. | |

†Excludes personal allowance continued to Subedar-Majors and Risaldar-Majors after retirement.

*A. Rewards for Military Services.*—Bdget 1937-38 is less than Budget 1936-37 by Rs. ·23 lakh due to reduction in expenditure on medals.

*B. Pensions.*—Budget 1937-38 is less than Budget 1936-37 by Rs. 2·23 lakhs due mainly to recovery of pension contribution in respect of personnel lent for service in Burma after separation partly counterbalanced by an increase in equated payments in respect of commutation and capitalisation of pensions.

*C. England.*—Budget 1937-38 is more than Budget 1936-37 by Rs. 1·93 lakhs due mainly to larger payments to the War Office for British Forces serving in India partly counterbalanced by savings in pensions of Indian Army personnel.

MAIN HEAD I.—

| EXPENDITURE. | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| Detailed heads. | | | | |
| (1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc. . . . | | 39,700 | | 56,000 |
| (2) Annuities and gratuities . . | | 21,600 | | 24,000 |
| (3) Jangi-Inams . . . . | | 9,54,200 | | 9,42,000 |
| (4) Decorations and Medals . . | | 60,000 | | 30,000 |
| TOTAL SUB-HEAD A . | 11,03,943 | 10,75,500 | 10,88,200 | 10,52,000 |
| SUB-HEAD B.—PENSIONS. | | | | |
| Detailed heads. | | | | |
| (1) Pensions and Gratuities to Europeans and their families . | | 24,09,200 | | 23,73,000 |
| (2) Pensions and Gratuities to Indians and their families . . | | 3,12,87,500 | | 3,13,28,000* |
| (3) Indian Military Service Family Pensions . . . . | | .. | | .. |
| (4) Miscellaneous . . . . | | 3,50,000 | | 3,64,000 |
| (5) Equated payments of Commuted or Capitalised value of pensions under Civil Service Regulations . | | 10,01,700 | | 10,97,000 |
| (6) Commutation or Capitalised value of pensions under civil rules financed from revenue . . . | | .. | | .. |
| (7) Equated payments of commuted or Capitalised value of pensions under Military Regulations . . | | 6,02,100 | | 7,36,000 |
| (8) Commutation or Capitalised value of pensions under Military rules financed from revenue . . | | .. | | .. |
| TOTAL SUB-HEAD B . | 3,55,16,539 | 3,56,50,500 | 3,57,89,800 | 3,58,98,000 |

* Includes Rs. 8,460 for grants from the Civil Compassionate Fund to Civilian employees paid from the Defence Services Estimates.

## ARMY.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD C.—ENGLAND. | | | | |
| (a) Payments to War Office for retired pay, etc., of British Forces for service in India . . . | | 1,58,40,000 | 1,59,28,000 | 1,61,40,000 |
| (b) Pensions and gratuities to Europeans and their families . . | | 2,96,13,000 | 3,28,60,000 | 3,29,00,000 |
| *Deduct*—Chargeable against Civil Departments . . . . | | | *32,80,000* | *34,00,000* |
| (c) Pensions and gratuities to Indians and their families . . . | | 31,000 | 26,000 | 27,000 |
| (d) Indian Military Service Family Pensions . . . . . | | .. | .. | .. |
| (e) Miscellaneous . . . | | 96,000 | 88,000 | 88,000 |
| TOTAL SUB-HEAD C.—ENGLAND . | 4,93,99,332 | 4,55,80,000 | 4,56,22,000 | 4,57,55,000 |
| SUB-HEAD D.—EXCHANGE ON EXPENDITURE IN ENGLAND . | —2,55,930 | .. | —2,36,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 1 . | 8,57,63,884 | 8,23,06,000 | 8,22,64,000 | 8,27,05,000 |

MAIN HEAD I.—ARMY—*concld.*

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| RECEIPTS. | | | | |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| (1) Miscellaneous receipts . . | | 500 | | .. |
| (2) Decorations and Medal . . | | 7,500 | | 8,000 |
| TOTAL SUB-HEAD A. . | 8,147 | 8,000 | 10,000 | 8,000 |
| SUB-HEAD B.—PENSIONS. | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions | | .. | | .. |
| (2) Miscellaneous receipts . . | | 2,12,000 | | 6,83,000 |
| TOTAL SUB-HEAD B . . . | 5,84,598 | 2,12,000 | 2,26,000 | 6,83,000 |
| SUB-HEAD C.—ENGLAND. | | | | |
| (1) Subscriptions towards Indian Military Service Family Pensions . | | .. | .. | .. |
| (2) Contribution by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc. . . . . | | 33,36,000 | 32,17 000 | 32,58,000 |
| (3) Miscellaneous . . . . | | 1,20,000 | 2,15,000 | 1,80,000 |
| TOTAL SUB-HEAD C. . . . | 41,37,931 | 34,56,000 | 34,32,000 | 34,38,000 |
| SUB-HEAD D.—EXCHANGE ON RECEIPTS IN ENGLAND . . | —21,441 | .. | —18,000 | .. |
| TOTAL—RECEIPTS—MAIN HEAD I . | 47,09,235 | 36,76,000 | 36,50,000 | 41,29,000 |

# MAIN HEAD 2/II.—ROYAL AIR FORCE.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—REWARDS FOR MILITARY SERVICES | 1,406 | 14 | 1,392 | 600 | -- | 600 | 1,000 | .. | 1,000 | 2,100 | ... | 2,100 |
| B.—PENSIONS | 25,903 | ... | 25,903 | 31,400 | -- | 31,400 | 31,000 | ... | 31,000 | 29,900 | ... | 29,900 |
| C.—ENGLAND | 4,96,674 | ... | 4,96,674 | 5,20,000 | -- | 5,20,000 | 5,10,000 | .. | 5,10,000 | 5,24,000 | ... | 5,24,000 |
| D.—EXCHANGE | —2,574 | ... | —2,574 | -- | -- | -- | —3,000 | -- | —3,000 | ... | ... | ... |
| TOTAL—MAIN 2/II . . | 5,21,409 | 14 | 5,21,395 | 5,52,000 | -- | 5,52,000 | 5,39,000 | .. | 5,39,000 | 5,56,000 | .. | 5,56,000 |

EXPLANATIONS.

The provision under this head is for the payment of rewards to officers and airmen granted decorations for acts of bravery or distinguished service, for pensions and gratuities to officers, airmen, Indian personnel and their families. The provision on account of equated payments in respect of the commuted value of pensions paid to the pensioners who retired from the office of the Controller of Royal Air Force Accounts prior to 1st March 1934 is also included under this head.

## MAIN HEAD 2/II.—ROYAL AIR FORCE.

| EXPENDITURE. | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| SUB-HEAD A.—REWARDS FOR MILITARY SERVICES. | | | | |
| Detailed heads. | | | | |
| (1) Annuities and gratuities | | .. | | .. |
| (2) Decorations and medals | | 600 | | 2,100 |
| TOTAL SUB-HEAD A | 1,406 | 600 | 1,000 | 2,100 |
| SUB-HEAD B.—PENSIONS. | | | | |
| Detailed heads. | | | | |
| (1) Pensions and gratuities to Europeans and their families | | 200 | | 300 |
| (2) Pensions and gratuities to Indians and their families | | 26,000 | | 23,950 |
| (3) Equated payments of commuted or Capitalised value of pensions under C. S. R. | | 5,200 | | 5,650 |
| (4) Commutation or Capitalised value of pensions under civil rules financed from revenue | | .. | | .. |
| (5) Equated payments of commuted or Capitalised value of pensions under military rules | | .. | | .. |
| (6) Commutation or Capitalised value of pensions under military rules financed from revenue | | .. | | .. |
| (7) Fractional differences | | .. | | .. |
| TOTAL SUB-HEAD B | 25,903 | 31,400 | 31,000 | 29,900 |
| SUB-HEAD C.—ENGLAND. | | | | |
| (1) Contribution towards the retired pay of R. A. F. British personnel for service in India | 4,96,674 | 5,20,000 | 5,10,000 | 5,24,000 |
| SUB-HEAD D.—EXCHANGE | —2,574 | .. | —3,000 | .. |
| TOTAL EXPENDITURE MAIN HEAD 2 | 5,21,409 | 5,52,000 | 5,39,000 | 5,56,000 |
| RECEIPTS. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| (1) Fractional differences | | .. | .. | .. |
| (2) Decorations and medals | | .. | .. | .. |
| TOTAL SUB-HEAD A. | 14 | .. | .. | .. |
| SUB-HEAD B.—ENGLAND. | | | | |
| Miscellaneous receipts | .. | .. | .. | .. |
| SUB-HEAD C.—EXCHANGE. | .. | .. | .. | .. |
| TOTAL RECEIPTS—MAIN HEAD II | 14 | .. | .. | .. |

# MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

## SUMMARY OF ESTIMATES.

| Sub-heads. | Accounts, 1935-36. | | | Budget Estimate, 1936-37. | | | Revised Estimate, 1936-37. | | | Budget Estimate, 1937-38. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross expenditure. | Receipts | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. | Gross expenditure. | Receipts. | Net expenditure. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| A.—INDIA. | 1,36,932 | —7,995 | 1,44,927 | 1,40,000 | 2,000 | 1,38,000 | 1,41,000 | 1,000 | 1,40,000 | 1,45,000 | 1,000 | 1,44,000 |
| B.—ENGLAND | 7,60,487 | 7,148 | 7,53,339 | 7,56,000 | 6,000 | 7,50,000 | 7,77,000 | 5,000 | 7,72,000 | 7,84,000 | 1,000 | 7,83,000 |
| C.—EXCHANGE. | —3,939 | —37 | —3,902 | .. | .. | .. | —4,000 | ... | —4,000 | ... | ... | ... |
| TOTAL MAIN HEAD 3/III. | 8,93,480 | —884 | 8,94,364 | 8,96,000 | 8,000 | 8,88,000 | 9,14,000 | 6,000 | 9,08,000 | 9,29,000 | 2,000 | 9,27,000 |

## MAIN HEAD 3/III.—ROYAL INDIAN NAVY.

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| EXPENDITURE. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| Detailed heads. | | | | |
| (1) Pensions | | 1,10,000 | | 1,10,000 |
| (2) Pensions paid under Admiralty scheme | | 3,000 | | 3,000 |
| (3) Awards from civil compassionate fund to civilians paid from Defence estimates | | 2,000 | | 1,540 |
| (4) Equated payments of Commuted or Capitalised value of pensions under civil rules | | 20,000 | | 20,000 |
| (5) Commutation or Capitalised value of pensions under civil rules financed from revenue | | .. | | 2,560 |
| (6) Equated payments of commuted or Capitalised value of pensions under Military rules | | 5,000 | | 2,100 |
| (7) Commutation or Capitalised value of pensions under Military rules financed from revenue | | .. | | 5,800 |
| (8) Fractional differences | | .. | | .. |
| TOTAL SUB-HEAD A. | 1,36,932 | 1,40,000 | 1,41,000 | 1,45,000 |
| SUB-HEAD B.—ENGLAND. | | | | |
| (1) H. I. N. retired pay and miscellaneous pensions | | 7,56,000 | | 8,78,000 |
| *Deduct—Chargeable against Civil Departments* | | | | *94,000* |
| TOTAL SUB HEAD B. | 7,60,487 | 7,56,000 | 7,77,000 | 7,84,000 |
| SUB-HEAD C.—EXCHANGE. | —3,939 | .. | —4,000 | .. |
| TOTAL EXPENDITURE—MAIN HEAD 3. | 8,93,480 | 8,96,000 | 9,14,000 | 9,29,000 |
| RECEIPTS. | | | | |
| SUB-HEAD A.—INDIA. | | | | |
| Detailed heads. | | | | |
| (1) Recoveries on account of pensions | | 2,000 | | 1,000 |
| TOTAL SUB-HEAD A. | —7,995 | 2,000 | 1,000 | 1,000 |
| SUB-HEAD B.—ENGLAND. | | | | |
| (1) Miscellaneous. | 7,148 | 6,000 | 5,000 | 1,000 |
| SUB-HEAD C.—EXCHANGE | —37 | .. | .. | .. |
| TOTAL RECEIPTS MAIN HEAD III | —884 | 8,000 | 6,000 | 2,000 |

EXPLANATIONS.

1. The provision under this head represents rewards, pensions and gratuities to officers and personnel for service in the Royal Indian Navy.

Budget 1937-38 is more than Budget 1936-37 by Rs. ·39 lakh due mainly to increases under R. I. N. Retired pay and smaller receipts in England.

# 60.—DEFENCE RESERVE FUND.

## 60 TRANSFER $\frac{\text{TO}}{\text{FROM}}$ THE DEFENCE

| | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| 60. Transfer $\frac{\text{to}}{\text{from}}$ the Defence Reserve Fund | 9,39,397 | —82,40,000 | 91,000 | —1,42,25,000 |

# RESERVE FUND.

EXPLANATIONS.

This head was opened as a result of the stabilisation of the Defence Services budget estimates whereby any savings in one year may be transferred to a suspense head for utilisation in a future year. The saving is charged to Defence Services expenditure by credit to a suspense account " Defence Reserve Fund " and when the money is taken out in a subsequent year to meet expenditure, the " Defence Reserve Fund " is debited and the Defence Services estimate is credited.

The total of Rs. 1,42,25,000 is made up of—

| | Rs. |
|---|---|
| (*i*) New money allotted from Defence Reserve Fund . . . | 1,13,07,000 |
| (*ii*) Regrants of surrenders . . . . . | 29,18,000 |
| | 1,42,25,000 |

2. The sum of Rs. 1,42,25,000 transferred to the Budget, 1937-38 is intended to finance the following categories of measures :—

| | Rs. |
|---|---|
| (*i*) Reequipment programme (including regrants) . . . | 89,78,000 |
| (*ii*) Other measures . . . . . | 52,47,000 |
| | 1,42,25,000 |

3. The items included in item (*ii*) above " other measures " are :—

| | Rs. |
|---|---|
| (*i*) Housing of officers . . . . . | 15,00,000 |
| (*ii*) Accommodation at Wana . . . . . | 11,00,000 |
| (*iii*) Replacement of stores consumed in the Waziristan operations . . . . . | 6,00,000 |
| (*iv*) Regrants— | |
| (*a*) Head 2-C(m) Military launches . . . . . | 1,00,000 |
| (*b*) Head 8—Military Engineer Services—exclusive of regrants included under para. 2 (*i*) (Rs. 6,71,000) and para. 3 (*i*) (Rs. 2,00,000) . . . . . | 7,93,000 |
| (*c*) Head 10—Royal Air Force Works . . . . | 1,56,000 |
| (*d*) Head 11—Royal Indian Navy Works . . . . | 34,000 |
| (*e*) Head 12—Quetta Reconstruction . . . . . | 9,64,000 |
| | 52,47,000 |

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